

MASTER FILE DECODER



November 30, 2009
Version 1.76

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Sovereignty Education and Defense Ministry (SEDM)
<http://sedm.org>

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REVISION HISTORY

Date	Version	Description
4/28/03	1.01	1. Initial version.
5/1/03	1.02	1. Added sections 3.6 and 3.7. 2. Added an explanation to the beginning of Chapter 7.
5/2/03	1.03	1. Added section 3.1. 2. Expanded section 3.7 to add mention of drivers licenses used as authentication. 3. Rearranged chapter 4. 4. Added section 4.1 entitled "How the IRS Processes Tax Data". 5. Added section 4.3 entitled "Computing penalties and interest amounts on transactions."
5/6/03	1.04	1. Corrected formatting errors in section 4.1.2. 2. Added entries under section 4.2.1.2 3. Replaced diagram in section 2.2. 4. Replaced diagram in section 4.2.1.3. 5. Updated the definitions of RSED, CSED, and ASSED in Chapter 7.
5/7/03	1.05	1. Added a disclaimer to the beginning of the document. 2. Replaced the picture of the opening screen in section 2.2.
5/12/03	1.06	1. Replaced screenshots of the database in sections 2.2 and 4.2.1.3. 2. Rewrote section 2.4. 3. Added section 2.5 entitled "Importing data from older versions of the program." 4. Added section 2.6 entitled "Program Screens".
5/15/03	1.07	1. Added section 2.6.12 and updated section 2.6.1.
5/17/03	1.08	1. Replaced the screen shots in sections 2.6.1, 2.6.2, 2.6.5 and 2.6.12 because the program changed. 2. Revised section 2.5 to add one additional dialog box and make the explanation of the import process clearer. 3. Added a screenshot to section 2.4, step 6.
5/18/03	1.09	1. Added section 2.6.
5/20/03	1.10	1. Replaced screenshots in sections 2.7.7 and 2.7.3 with updated ones. 2. Updated 2.7.1 through 2.7.13 to better describe the contents of each form. 3. Updated section 3.4 to index system of record numbers. 4. Added section 3.10 entitled "IMPORTANT: Obtaining Materials To Use As Evidence in Legal Proceedings"
5/21/03	1.11	1. Replaced the screenshots in sections 2.2 and 2.7.1 with an updated version. 2. Replaced screenshot in section 2.7.8. 3. Added section 2.3
5/23/03	1.12	1. Expanded section 3.7 to add more detail. 2. Added section 3.8 entitled " <u>Dealing with Difficult Agency Responses</u> " 3. Added nine FOIA exemption subsections to section 3.5. 4. Added to section 3.6 a list of all the Privacy Act exemptions. 5. Added several new items to the Table of Authorities.
5/24/03	1.13	1. Deleted section 3.11: Obstruction of justice. 2. Added new section 3.11: Appeal Procedures. 3. Added Chapter 8:Forms. 4. Added section 8.1: FOIA Appeal. 5. Renamed chapter 3. 6. Added section 3.52: Freedom of Information Act Index. 7. Considerably expanded section 3.9 to add several more things you can FOIA for given situations.
5/25/03	1.14	1. Corrected the screenshots in sections 2.2 and 2.8.1. 2. Added section 2.8.7 and 2.8.8.

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5/26/03	1.15	<ol style="list-style-type: none"> 1. Replaced the screenshot in section 2.8.15 2. Replaced the screenshot in section 2.8.7. 3. Replaced the screenshots in section 2.8.14.
5/27/03	1.16	<ol style="list-style-type: none"> 1. Added section 3.12.5 entitled “Amending Tax Records”. 2. Deleted chapter 5, “Correcting Erroneous Master File Records” and moved the content to section 3.12.5. 3. Replaced screenshots in section 2.8.8 and 2.8.10 with current versions.
5/28/03	1.17	<ol style="list-style-type: none"> 1. Replaced all occurrences of “IMF records form” with “IMF decoding form”.
5/30/03	1.18	<ol style="list-style-type: none"> 1. Replaced the screenshot in section 2.8.14. 2. Added section 3.9. 3. Added chapter 6 and filled it in. 4. Added section 3.10: Using the MF Decoder FOIA Request Generator
5/31/03	1.19	<ol style="list-style-type: none"> 1. Updated section 3.9. 2. Added section 1.2 entitled “Why We Had to Write This Program”. 3. Added section 2.7 entitled “Deleting Records”. 4. Expanded section 2.9.14.
5/31/03	1.20	<ol style="list-style-type: none"> 1. Replaced screenshot in section 2.9.8. 2. Replaced screenshots in sections 2.9.1, 2.9.2, and 2.9.10.
6/01/03	1.21	<ol style="list-style-type: none"> 1. Updated section 1.2 to correct grammar errors.
6/02/03	1.22	<ol style="list-style-type: none"> 1. Added section 2.2 entitled “Installation”. 2. Added section 2.11: Technical Support. 3. Added section 2.12: Feedback.
6/5/03	1.23	<ol style="list-style-type: none"> 1. Revised section 3.10 to correct grammar errors and add further detail. 2. Replaced screenshot in section 2.10.8. 3. Replaced screenshot in section 2.7. 4. Updated section 2.1. 5. Replaced screenshot in section 2.10.4. 6. Replaced screenshot in section 2.10.5.
6/6/03	1.24	<ol style="list-style-type: none"> 1. Corrected grammar error in section 2.8. 2. Updated section 2.10.8 to correct an error. 3. Expanded section 5.5. to add more detail about whipsaw cases. 4. Corrected several spelling errors.
6/6/03	1.25	<ol style="list-style-type: none"> 1. Added sections 2.11, 2.12, and 2.13.
6/8/03	1.26	<ol style="list-style-type: none"> 1. Added section 4.1. 2. Corrected spelling errors in section 6.1.
6/10/03	1.27	<ol style="list-style-type: none"> 1. Corrected typos in section 2.12. 2. Broke section 2.13 into additional subsections and added section 2.13.1. 3. Renamed chapter 7 and added subsections 7.1 and 7.2. 4. Reworded part of section 1.1.
6/11/03	1.28	<ol style="list-style-type: none"> 1. Modified section 4.2.1 to correct a typo. 2. Expanded section 2.13.2 to explain how to enter and find users. 3. Added a note to section 3.12 about how MF decoder does not produce FOIA requests for certified copies of the IMF record.
6/11/03	1.29	<ol style="list-style-type: none"> 1. Changed the title of section 3.12 and modified the section to indicate how MF Decoder automates requesting certified copy requests. 2. Replaced the screenshot in section 2.10.8.
6/14/03	1.30	<ol style="list-style-type: none"> 1. Corrected grammar errors in section 3.8. 2. Renamed section 2.13.2. 3. Modified Section 2.12 to explain the new column added to the IMF decoding subform. 4. Added section 2.14 entitled: “Entering IMF COMPLETE data in the IMF Decoding form” 5. Replaced the screenshot in section 2.10.10.

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6/14/03	1.31	<ol style="list-style-type: none"> Updated section 4.3.2.2 to add a cite from IRM 7.3.1.5.4. Updated the screenshots in sections 2.3 and 2.10.1. Added section 2.10.1: “Help”.
6/30/03	1.32	<ol style="list-style-type: none"> Edited out all references to specific individuals in this document in section 7.1. Revised section 1.1 to add one more goal of the document. Expanded section 3.10 to add a few more templates.
8/16/03	1.33	<ol style="list-style-type: none"> Corrected grammar error in section 1.2 and the underlying article. Replaced all occurrences of “familyguardian.tzo.com” with “famguardian.org”.
8/20/03	1.34	<ol style="list-style-type: none"> Replaced several screen shots that had the wrong hyperlink in it (the old “familyguardian.tzo.com” hyperlink). Updated the screenshot in section 2.10.10 to include the new “Explanation” field.
8/22/03	1.35	<ol style="list-style-type: none"> Corrected screenshots in sections 2.3 and 2.10.1.
11/14/03	1.36	<ol style="list-style-type: none"> Added section 2.11 and expanded section 2.12 with additional function keys. Added to section 2.10.2 a mention that we don’t know what “AMDISA” stands for. Completely rewrote section 2.16.
1/26/04	1.37	<ol style="list-style-type: none"> Changed word “User” to “user” in section 2.6. Changed Disclaimer at the beginning of document. Modified section 2.2 and moved sections 2.6 and 2.7 under section 2.2.
1/29/04	1.38	<ol style="list-style-type: none"> Replaced the screenshot in section 2.8.10. Replaced the screenshot in section 2.8.9. Replaced the screenshot in section 2.8.16. Replaced the screenshot in section 2.8.14. Replaced the screenshot in section 2.8.5. Replaced the screenshot in section 2.3. Added section 2.14. Expanded section 2.16 to add more detail.
2/4/04	1.39	<ol style="list-style-type: none"> Edited sections 3.14 and 3.14.1. Edited section 3.14.2 to mention amendment of tax, penalty, and fine records. Expanded section 2.8.10 to add a description of the “Balance Sheet” and the “Field Discrepancies” tabs. Replaced the screenshots of the Main Screen in sections 2.3 and 2.8.1. Added section 2.8.5: Exhibits. Replaced the screenshot in section 2.8.10 to account for the screen redesign. Renamed sections 2.12.2.1 and 2.12.2.2. Added captions above all figures that didn’t have them. Replaced the second screen shot in section 2.12.2.1. Replaced most of the screen shots in sections 2.12.2 with versions that reflect the changes in the program screen designs. Updated table 7-1 in section 7.2 to reflect current sources for all decoding documents.
2/5/04	1.40	<ol style="list-style-type: none"> Updated section 5.1 to add additional tactics. Fixed two bad section references. Expanded section 4.3.4. Replaced the screenshot in section 2.8.11 and expanded the text content to describe the purpose of the “All transactions (read only)” subform. Added section 4.4: Substitute For Returns (SFRs).
2/25/2004	1.41	<ol style="list-style-type: none"> Added section 2.2.3, which shows how to set macro security level to “Low”. Added section 2.2.4, which shows how to install the Microsoft Jet 4.0 service pack. Added section 4.4: Invalid Identifying Numbers.
2/28/2004	1.42	<ol style="list-style-type: none"> Changed section 2.2.3 to refer to versions of Access starting with 2003 instead of 2002. Rewrote section 4.4 to improve the grammar. Added additional table of authority entries throughout the document.

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		4. Replaced the screenshot of the opening screen in sections 2.3 and 2.8.1.
3/15/04	1.43	<ol style="list-style-type: none"> 1. Corrected section 4.4 to add mention of IRM Exhibit 4.4.27-6 and IRS form 5716. 2. Added section 5.8 entitled “Redacting information in response to FOIA or Privacy Act Requests” 3. Expanded section 3.12 to further clarify Certification of Records by the IRS. Also mentioned the “Memorandum of Law on Certification of Records by IRS” added to MF Decoder starting with version 1.68. 4. Expanded the end of section 3.14.2. 5. Updated several bad links to IRS website in sections 3.5, 3.6, and other sections. 6. Updated link and section number to IRM Section on Pocket Commissions found in section 6.1. 7. Added section 3.13: Obtaining 23C Assessment Certificates
3/20/04	1.44	<ol style="list-style-type: none"> 1. Added section 3.1. 2. Revised and expanded section 3.14. 3. Added several new entries to the Table of Authorities at the beginning.
3/30/04	1.45	<ol style="list-style-type: none"> 1. Added section 3.8 entitled: “26 U.S.C. 6103: Confidentiality and disclosure of returns and return information. 2. Corrected several spelling errors in sections 3.15 through 3.15.4. 3. Added a warning to the end of section 2.2.1. 4. Added section 2.11 entitled “Data entry, generally”.
3/30/04	1.46	<ol style="list-style-type: none"> 1. Updated section 3.1 to add additional items. 2. Updated section 1.1 to remove mention that the program is free.
6/9/04	1.47	<ol style="list-style-type: none"> 1. Updated section 3.9 with much new additional information.
6/13/04	1.48	<ol style="list-style-type: none"> 1. Updated section 3.9 to mention IRM Section 11.3.5.7.7. 2. Updated section 3.14 to quote IRM Section 11.3.5.7.7. 3. Replaces the screenshot in section 2.8.11. 4. Replaced the screen shot in section 2.13.2.3 and expanded the explanation in the section. 5. Replaced the screen shot in section 2.13.2.4. 6. Replaced the screen shot in section 2.8.15. 7. Replaced the screen shot in section 2.9. 8. Added several more acronyms to section 7.3 and normalized all the entries in the table to make them more consistent.
6/14/04	1.49	<ol style="list-style-type: none"> 1. Modified the picture in section 2.13.2.2 to remove the TC150 transaction. 2. Corrected grammar errors in section 2.13.2.3. 3. Replaced missing screen shot from section 4.3.1.3. 4. Added to section 5.4 a note about how IRM Section was removed from IRS website.
6/21/04	1.50	<ol style="list-style-type: none"> 1. Updated screen shots in section 2.8.16.
7/15/04	1.51	<ol style="list-style-type: none"> 1. Updated section 1.3 to correct grammar errors. 2. Replaced screen shot in section 2.13.2.4.
8/28/04	1.52	<ol style="list-style-type: none"> 1. Replaced references to IRM Section 5.1.11.9 with section 5.1.11.6.10 in section 5.4 of this book. 2. Added to section 2.8 mention of the video tutorial on how to use the program that is included with the Master File Decoder Professional CD. 3. Added chapter 5: Writing IMF Decoding Rebuttal Letters and Decoding Professionally. 4. Reworded section 6.4. 5. Added a sample rebuttal letter to section 9.3.
9/23/04	1.53	<ol style="list-style-type: none"> 1. Updated section 4.2.1. 2. Added more detail to section 4.2.2. 3. Added section 2.2.1 to warn users to change the file attributes when setting up the program.

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		<ol style="list-style-type: none"> 4. Renamed section 2.2.2 and improved it. 5. Corrected several spelling errors. 6. Fixed bad picture in Figure 4-4.
10/4/04	1.54	<ol style="list-style-type: none"> 1. Expanded section 5.2. 2. Expanded section 4.5 to mention the GAO report on SFRs and add several more statistics about SFRs. 3. Replaced all occurrences of “6209 Manual” with “IRS 6209 Manual” and added a reference to the version number of the manual cited in section 8.3. Also fixed the header on the table so it repeats on every page. 4. Modified section 1.1.
10/21/04	1.55	<ol style="list-style-type: none"> 1. Replaced all occurrences of “Additional fields” with “Sub fields” in section 2.13.2.3 and 2.8.15. 2. Updated the Rebuttal Letter template in section 9.3. 3. Expanded section 4.5.4 to add more details about how to identify the employee who did the SFR.
11/5/04	1.56	<ol style="list-style-type: none"> 1. Updated section 4.5.4 to explain more thoroughly who did the SFR. 2. Updated the sample IMF Decode rebuttal letter contained in section 9.3.
12/13/04	1.57	<ol style="list-style-type: none"> 1. Replaced figure 2-22 to add “Control base” subform to diagram. 2. Replaced figure 2-30 to add “Control base” subform to diagram. 3. Replaced figure 2-36 to add “Control base” subform to diagram. 4. Replaced figure 2-37 to add “Control base” subform to diagram. 5. Added subsections below section 2.8.11 to explain the meaning of each of the tabs on the IMF decoding form. 6. Updated section 3.15.3. 7. Added details on field “TFRP” to table 8-2 in section 8.3. 8. Added details on “PBC”, “SBC”, and “EGC” codes to table 8-2 in section 8.3. 9. Filled in description for “SC” field in table 8-2, section 8.3. 10. Filled in description for “SET” field in table 8-2, section 8.3. 11. Filled in description for “VAL” field in table 8-2, section 8.3. 12. Filled in description for “BLLC” field in table 8-2, section 8.3. 13. Updated the IMF Decode Rebuttal Letter sample contained in section 9.3 at the end.
12/17/04	1.58	<ol style="list-style-type: none"> 1. Updated table in section 8.2 to remove IRS Decoder website. 2. Updated section 5.4. 3. Updated section 5.6 to correct section references and add extra steps. 4. Added section 4.5.1. Very GOOD new section!
1/17/05	1.59	<ol style="list-style-type: none"> 1. Added section 2.8.4. 2. Updated snapshots in sections 2.8.7 and 2.8.9. 3. Updated section 2.8.12.3. 4. Expanded section 5.1 and added section 5.7. 5. Corrected several typing errors.
2/8/05	1.60	<ol style="list-style-type: none"> 1. Updated Mirror Server #1 address on the cover page. 2. Replaced screenshot in figure 2-12 in section 2.8.1. 3. Replaced references to “Freedom University” with “Liberty University” in section 5.2 and fixed link. 4. Replaced the sample IMF Decode Rebuttal Letter in section 9.3 with an updated and improved version. 5. Completely revised the Copyright License Agreement at the beginning. 6. Expanded introduction to section 7. 7. Expanded section 7.1 to mention the new automated employee identification feature of MF Decoder. 8. Added section 3.11. 9. Added a warning to the end of section 1.1. 10. Added section 2.2.5: “Installing the Latest Office and Windows Updates”.

Date	Version	Description
		<ul style="list-style-type: none"> 11. Rearranged the sequence under section 2.2. 12. Expanded section 2.8.4 to show how to work with antivirus features of Outlook 2003 and later.
2/25/05	1.61	<ul style="list-style-type: none"> 1. Removed sections 2.8.4. Automated email statusing is not going to work. 2. Replaced screenshot in section 2.8.1. 3. Updated section 2.1 to remove Outlook as a minimum system requirement. 4. Deleted from section 5.7 mention of automated email statusing.
3/22/05	1.62	<ul style="list-style-type: none"> 1. Replaced the screen shot in section 2.3. 2. Improved section 2.2.3. 3. Improved section 2.9. 4. Replaced most references to “tax law” with “tax code” throughout the book. 5. Expanded section 2.8.8 to describe how to make Word versions of FOIA requests. 6. Fixed several spelling errors throughout the document. 7. Replaced the screen shot in section 2.8.11. 8. Improved the wording at the end of section 2.17. 9. Expanded section 6.6. 10. Restored information about automated email statusing to section 2.8.4. 11. Replaced screenshot in section 2.8.1. 12. Restored information about automated email statusing to section 2.1 13. Restored information about automated email statusing to section 5.7. 14. Expanded section 2.8.2 to add information about how to get the AMDISA report. 15. Expanded section 3.15 to add additional guidance about certification.
4/30/05	1.63	<ul style="list-style-type: none"> 1. Updated section 2.8.12.6 to add an example MF STAT section from an IMF, along with an interpretation. 2. Updated section 2.8.12.7 to add an example CONTROL BASE section from a TXMOD report, along with an interpretation of the codes. 3. Updated section 2.8.12.5. to add an example Transaction from an IMF Specific report, along with an interpretation of the codes. 4. Fixed several spelling errors. 5. Added section 4.3 entitled: “Automating Data Entry”. 6. Expanded section 2.8.4 to add more details about how to use the automated status reporting. 7. Added section 6.9 entitled “Refusal to provide TXMODA Report”. 8. Expanded section 3.15 entitled “Obtaining information for use as Evidence in Legal Proceedings”. 9. Updated section 2.8.4.
5/13/05	1.64	<ul style="list-style-type: none"> 1. Updated section 2.2.4 to add additional information about how to make command lines for two different versions of the program. 2. Improved the Copyright/Software License Agreement at the beginning.
7/10/05	1.65	<ul style="list-style-type: none"> 1. Updated section 3.2 to correct citizenship information. 2. Added a picture of the TC150 transaction to the end of section 2.13.2.3. 3. Updated beginning. 4. Expanded section 6.3. 5. Expanded section 4.4.2.1. 6. Added section 4.4.2.2. 7. Expanded section 4.4.2.3. 8. Expanded section 4.4.2.4 beginning.
12/14/05	1.66	<ul style="list-style-type: none"> 1. Added item #5 to section 3.10. 2. Expanded section 4.4.2.4 to add a quote from IRM Section 21.2.3.4.1.2. 3. Updated section 2.2.3 to mention the correct file names.
4/25/06	1.67	<ul style="list-style-type: none"> 1. Fixed links in sections 1.1 and 1.4. 2. Removed all references to Tax Freedom Solutions Manual. 3. Improved formatting throughout document.

Date	Version	Description
		<ol style="list-style-type: none"> Corrected spelling errors throughout document. Corrected web addresses and company names in section 4.3. Updated diagrams in sections 2.3 and 2.8.1. Updated diagram in section 2.8.18. Deleted section 9.3. Expanded section 2.8.4 to add a reference to the Microsoft Knowledge Base article and changed the version of outlook the anti-virus feature started with from 2003 to 2002. Expanded section 2.2.4 to add mention of the shortcut file included on the CD and ZIP file to simplify installation.
11/6/06	1.68	<ol style="list-style-type: none"> Added section 2.2.7 to correct Acrobat problems. Expanded section 3.4 to add mention of the Print Report Dialog.
12/16/06	1.69	<ol style="list-style-type: none"> Updated the preface.
10/17/07	1.70	<ol style="list-style-type: none"> Updated section 4.4.2.4. Updated section 6.4. Updated section 4.2.2. Added several new entries to the table of authorities at the beginning. Added a link to the SEDM Support page to section 2.11. Added a link to the end of section 2.2.4. Corrected erroneous references throughout document. Normalized formatting throughout document. Added sections 8.2 and 8.3. Added section 3.15: FOIA Template for Obtaining IRS Records
11/30/07	1.71	<ol style="list-style-type: none"> Added Chapter 5.
12/5/07	1.72	<ol style="list-style-type: none"> Added Section 5.3.1: Failure to File Criminal Prosecution. Added section 4.8: Common pitfalls. Updated the Disclaimer at the beginning.
12/27/07	1.73	<ol style="list-style-type: none"> Expanded section 2.5. Normalized formatting in the List of Tables at the beginning. Normalized formatting in the List of Figures at the beginning. Improved formatting of the Table of Authorities. Changed the web address in section 2.16. Expanded section 4.6 to add a pointer to form #05.011 Expanded section 4.6.5 to add additional resources and more information. Added section 4.6.6. Renamed section 4.6.5. Updated section 8.4. Updated section 8.5.
6/10/09	1.74	<ol style="list-style-type: none"> Modified section 3.18 to remove reference to sample appeal in section 8.1. Modified section 3.17.4 to change the reference to the DLN of the SFR. Added section 2.3: Program Registration Replaced figure 2-8 in section 2.4. Replaced figure 2-12 in section 2.9.1. Replaced figure 2-38 and 2-39 in section 2.14.2.3. Corrected errors in the Table of Authorities.
7/8/09	1.75	<ol style="list-style-type: none"> Added sections 2.9.15: MF report import. Added section 2.9.16: MF report specifications. Updated screenshot in section 2.9.1. Updated screenshot in section 2.9.12. Added sections 2.9.12.3: Information returns tab Added section 2.9.12.4: Import errors tab Added section 2.9.12.5: Client data tab Added section 2.9.12.7: Tools tab

<i>Date</i>	<i>Version</i>	<i>Description</i>
		9. Added screenshot to section 2.9.12.2. 10. Updated screenshot in section 2.9.18. 11. Added section 2.2.10: Turning off the Access 2007 and later ribbon. 12. Added chapter 11: Sample MF Report Formats. 13. Added section 2.17: Automating Data Entry: Importing MF report data from the MF Report Import screen 14. Replaced all references to “MFDecoder-Stat2003.mdb” with “MFDecoder-Pro2003.mdb”. 15. Replaced all references to “MFDecoder-NoStat2003.mdb” with “MFDecoderStd2003.mdb”
11/30/09	1.76	1. Broke chapter 2 in to two chapters. Chapter 2 changed to Program Setup and Chapter 3 became Program Basics. 2. Rewrote section 2.1: Minimum System Requirements. 3. Rearranged the new chapter 2: Program Setup to make it more logical. 4. Completely revised new section 2.2: Creating Directories. 5. Completely revised new section 2.3 and added subsections.

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1 INTRODUCTION

1.1 Purpose of this document

This document describes the operation and administration of a copyrighted program called the Master File (MF) Decoder program. The program is available from the website at:

<http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

The purpose of the Master File Decoder program is to:

1. Automate and simplify the obtaining, decoding, and understanding IRS electronic records maintained about Americans.
2. Ensure that the IRS fully complies with both the Internal Revenue Code, Title 26, the Code of Federal Regulations, Title 26, and its own internal written procedures found in Internal Revenue Manual.
3. Ensure that you personally comply fully with the legal requirements placed upon you by federal laws on taxation and that the information both provided by you and reflected in your IRS records is as accurate as you can make it so that you pay the minimum tax that the law allows.
4. Provide you with a means to both discover and petition for the correction of violations of your rights by specific public servants. This is a right protected by the First Amendment to the U.S. Constitution, Petition Clause.
5. Provide a means to simplify the process of correcting erroneous records that the IRS maintains about you, which are not "tax" records in most cases, but simply a record of "donations" to the municipal government of the District of Columbia. See Great IRS Hoax, sections 5.4 through 5.4.3.6 for proof.
6. To encourage a government that is more accountable and responsible to the people that it is supposed to be serving and to emphasize and ensure the word "Service" in the name "Internal Revenue Service".

WARNING: We cannot guarantee specific results or any of the results above. Anyone who does is a presumptuous fool in the deluded Orwellian age in which we live. As you probably well know by now, the only limit on the abuses of tyrants and criminal public servants working in government is the degree of tolerance that they are shown by an apathetic citizenry. The only way to improve the probability of specific results is to litigate against offending agents individually using a Bivens Action in state court and to compel their employer to comply with the I.R.C., which far too few people do. If more people did this, then results of decoding and rebuttal would likely be more predictable and just.

We also believe that it is completely unreasonable to expect that a corrupted public servant addicted to stolen "loot" can reform or police himself, or to rely on an even more corrupted legal profession or U.S. Attorney to help with the police process.

*"Giving money and power to government is like giving whiskey and car keys to teenage boys."
[P.J. O'Rourke]*

Practicing attorneys who attempt to police what amounts to organized crime by government risk being railroad by having their licenses to practice pulled by the court in which they attempt such "courtroom commando" tactics. We have met a few such attorneys, so don't hold your breath looking for one. The person most likely to successfully win in such police actions against errant public servants is the individual citizen who doesn't have to worry about getting a license to practice law pulled and who, unlike an attorney, can successfully challenge jurisdiction and assert his or her Constitutional Rights. See the following and *Great IRS Hoax*, section 4.2.5 for the proof:

<http://famguardian.org/Subjects/LawAndGovt/Articles/WhyYouDontWantAnAtty/WhyYouDon'tWantAnAttorney.htm>

1.2 Why we had to write the MF Decoder program

Below is the entire article posted to the Family Guardian website that got us going developing this program. If the disgusting IRS antics described in the article hadn't happened, we probably never would have tried to write this program.

IRS Removes the 6209/"ADP and IDRS" Manual from the FOIA Area of their Website

March 17,2003

The [IRS 6209 Manual](#), also identified as the [ADP and IDRS Manual](#), has been available on the IRS website at least since Nov. 2001, when we stood up this website. This important manual is used by tax honesty advocates to request and decode the computer files that the IRS maintains on them in order to discover fraud and tampering by unscrupulous and dishonest agents. Victoria Osborne, who testified at the [Truth in Taxation Hearings](#) on 27-28 Feb. 2002, has used this manual and others in order to uncover fraud by specific IRS agents. We have also encouraged others to request their IMF files from the IRS and decode them in order to expose fraudulent assessments and liabilities introduced by dishonest agents at the IRS. Since 9/11/01, our [Great IRS Hoax](#) book has contained section 5.6.8 that pointed out that Employment Withholding under Subtitle C of the Internal Revenue Code taxes are classified as "gifts" and fall under Tax Class 5, as shown in Section 4 of the [6209 Manual](#).

This confluence of embarrassing information to the IRS has caused them to cover-up the truth by removing the incriminating evidence. As of today, we noticed for the first time that the IRS has, within the last two weeks, removed this important manual from their website in order to make it more difficult for freedom fighters to interpret the contents of IMF files. This is the third major concealment in less than a year.

- 1. First [they removed the Internal Revenue Manual from their website search engine on 1/28/2002](#). This made it extremely inconvenient to search the thousands of pages of IRM documentation in order for Americans to better understand the inner workings of the IRS*
- 2. Then [they removed section 9.7.14.17 from their Internal Revenue Manual on 7/25/2002](#) in response to an article by Dan Meador on the Relation Back Doctrine posted on Dan Meador Research Distribution List. This made it more difficult to prosecute IRS agents for wrongful collection actions in violation of 26 U.S.C. §7433.*
- 3. Now they have just removed the [6209 Manual](#) in response to all the embarrassments caused by their fraudulent and criminal manipulation of the IRS' AIMS and IDRS system by their employees.*

These tactics only serve to expose attempts to conceal wrongdoing and the truth by the IRS and make it more difficult for people to hold these CRIMINALS accountable or liable for their serious violations of law and Constitutional rights.

Don't worry. We have already downloaded this important manual and you can obtain it for free by [clicking here](#).

You can tell what the IRS fears by what they try to hide or obfuscate, including things they try to remove from their search engine and their website. Obviously, they fear the [6209 Manual](#) contents from getting into the hands of Americans and freedom fighters. Consequently, the area of the IMF and decoding is the area that we will focus our attention on during the next few months because this is an area they view as a vulnerability. We will turn the Armadillo upside down and expose his soft underbelly to the American public. We have begun, in cooperation with other freedom fighters, the following:

- Developing a FREE program to FULLY DECODE your Individual Master File (IMF). The program uses the [6209 Manual](#) extensively and is written in Microsoft Access and Visual BASIC. It will be distributed free once complete and completion is expected within about a month.*

- Developing a discovery manual showing people how to request their IRS computer files and use the program to decode what they get in order to expose IRS wrongdoing.
- Adding statutory triggers and logic to the program so that when time limits are exceeded, backdating of time-barred records becomes very apparent.

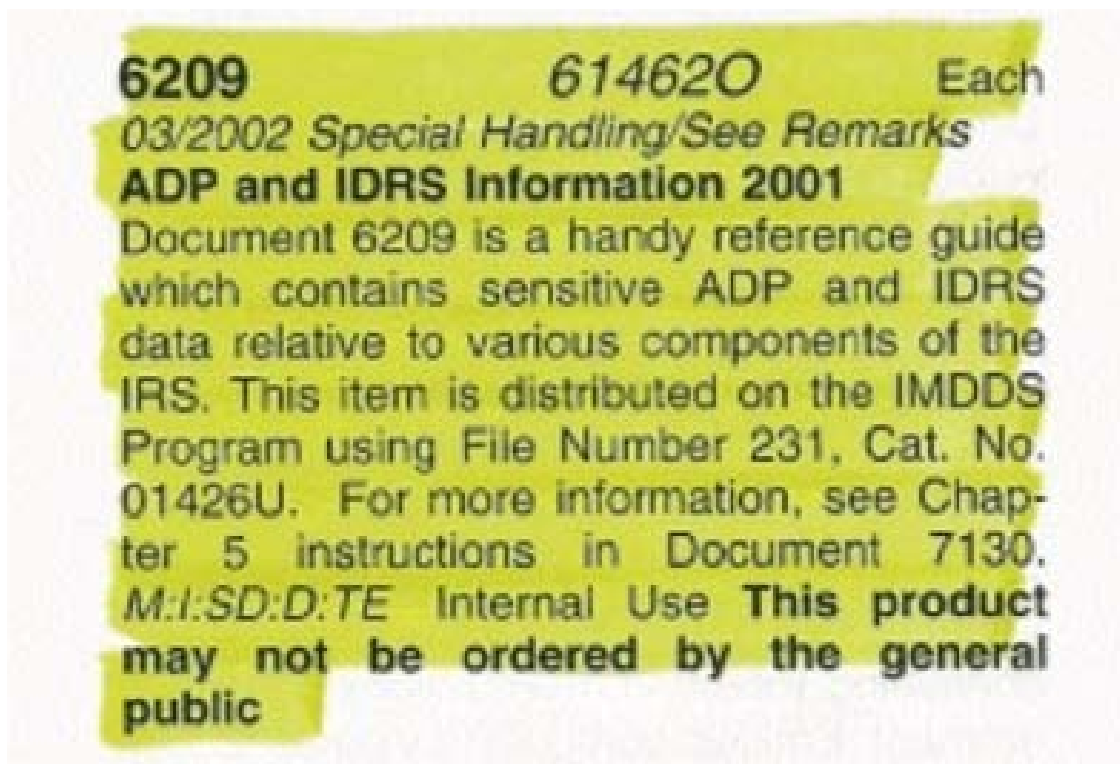
For more information on either requesting or decoding your IMF, refer to section 8.4.7 of our [Great IRS Hoax](#) book and its subsections. [Click here](#) for step 0.7 of the [Sovereignty Forms and Instructions](#) Area, where we will post the results of our IMF developments.

Please write the IRS and thank them for spurring us on to write this program by actions like those above. THANK YOU, IRS!

1.3 The IRS DOES NOT want you to know how to decode your Individual Master File

As a consequence of the embarrassing article mentioned above and the aftermath of releasing this program in May 2003, the IRS has subsequently modified their publications to make it even more difficult for you to obtain and decode the information needed to understand what they know about you. For instance, they annually produce and update a publication called the IRS Published Products Catalog, otherwise called IRS Document 7130. This document describes every IRS form and publication, its proper use, and how to obtain a copy of the document. Well guess what? Below is a scanned image of what it says on page D-1 of that publication about the IRS 6209 Document that you need to decode your IRS Individual Master File:

Figure 1-1: Document 7130, p. D-1, IRS 6209 Manual listing



Do you smell a rat? It's obvious that they don't want you knowing what they know about you, because then they lose their chief weapon: FEAR! Scum bags!

It gets worse. The IRS DOES NOT make IRS Document 7130 available to the general public because they quite frankly don't want the public to know how to properly use their forms and publications, because then they might follow the law by stopping the payment of monies they don't owe! When we called up the IRS 800 number to request a printed copy of this document, the lady suspiciously asked

“May I ask why you want that?”

More evidence of a cover up! I’m the public and the last word in their name is “Service” and they are there to serve me! It’s none of the servant’s business what his Master wants or why he wants it.

1.4 Exploring further

If you would like to know more about the subjects discussed in the book, may we recommend the following resources:

Figure 1-2: Exploring further

<i>Name</i>	<i>Website address</i>	<i>Description</i>
Master File Decoder Program	http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm	The program that is the subject of this document.
Family Guardian website	http://famguardian.org	In-depth treatment of taxes, freedom, and sovereignty issues.
The Great IRS Hoax	http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm	Complete and comprehensive treatment of the illegality of Subtitle A federal income taxes on natural persons.

2 PROGRAM SETUP

2.1 Minimum System Requirements

The Master File Decoder program requires the following minimum resources to run properly:

1. Any of the following operating systems:
 - 1.1. Windows 2000.
 - 1.2. Windows XP.
 - 1.3. Windows Vista.
 - 1.4. Windows 7.
2. Any of the following versions of Microsoft Office installed:
 - 2.1. Microsoft Office 2000 Professional.

NOTE: If you will be using the version of MF Decoder Professional that includes automated email statusing (included as an added bonus on the CD), you will need Microsoft Office 2003 and Access 2003 installed. Earlier versions of either application WILL NOT work with the version of MF Decoder that includes automated email statusing.

- 2.2. Office XP Professional 2000.
- 2.3. Microsoft Office 2003.
- 2.4. Microsoft Office 2007 or later.

3. 50 Mbytes disk space available.
4. 128 Mbytes of RAM

The program is NOT supported on either the Mac or on Microsoft Access 97. If you have Microsoft Access 97 installed, then you will have to upgrade to Office 2000. Sorry. It's just too much trouble to support and maintain multiple versions of the program. For instance, we would need to have TWO or more computers to do the development, because Access 97 and Access 2000 cannot reside on the same machine at the same time.

2.2 Creating Directories and Copying files to Your Hard Drive

You must have Microsoft Access installed or the program will not run. The program will not function properly unless you create a shortcut icon to start it with in accordance with the following sections. Also keep in mind that you CANNOT do import of data from an older version of the program until you follow the directions to create an icon for the program and subsequently start the program by double-clicking on the icon.

2.2.1 Copying Professional Version files from the MF Decoder Professional CD

If you got our Master File Decoder Professional Edition CD, then you will need to copy the program files from the CD to your hard drive to do the setup. The Professional version comes on CD and is setup so that it will Autostart when you put it in your CD-ROM drive. The Autostart may not work because you have either disabled it or because you are using Windows 95 or Windows 98. Autostart only works on Windows 2000, Windows XP, and Windows 2003. If the program does not Autostart, then simply open your Windows Explorer and double click on the file in the root (highest level) directory called "index.htm" to start up your web browser and view the opening page of the CD. For instance, if the Professional Edition CD is in the "E:" drive, then the path to the file you want to double-click on would be:

E:\index.html

The files you copy will depend on which of the two versions of MF Decoder you decide to install. The table below lists the two versions and the files you need to copy for each.

Table 2-1: Files to copy based on version you want to install

Version	Description	Ships with	Files to copy
Standard version	Will work on Office 2000 through 2003. Does not require Microsoft Outlook installed. Private	MF Decoder Standard Only MF Decoder Pro	MFDecoder-Std2003.mdb Secured.mdw

Version	Description	Ships with	Files to copy
	individuals doing only their own decodes should use this version.		
Professional version	Provides automatic email decode status using Microsoft Outlook 2003. Used primarily by those doing high volume decodes and who MUST have Microsoft Outlook 2003 installed. <u>DO NOT install if you do not have Microsoft Outlook 2003 installed or the program will not work!</u>	MF Decoder Pro Only	MFDecoder-Pro2003.mdb Secured.mdw

For further details on the distinctions between the Standard and the Professional version of the MF Decoder, please refer to section 3.6.4 later.

To install the program from the MF Decoder Professional CD-ROM:

1. Make a new directory on your computer in the following path and with the following name:

C:\Database\MFDecoder

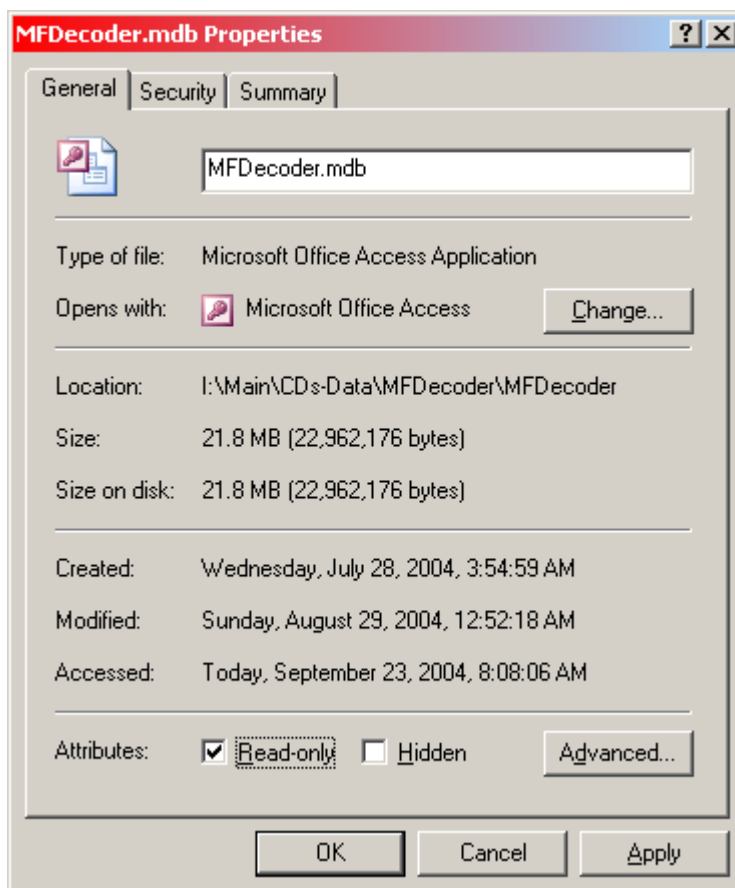
2. Copy the above files from the MF Decoder Pro CD “MFDecoder” directory to the above directory.

Please remember that files on the Professional Version CD have the “Read only” attribute set, and this attribute is copied with the file when you move it to your hard drive.

WARNING!: The program file listed above WILL NOT function properly if the file attributes say “Read only”!

Therefore, please ensure that after you copy the file to your hard drive, you open your Windows Explorer, right-click on the file, select “Properties”, and click on the “Read only” checkbox to REMOVE the “Read only” file attribute. This will allow the program to run properly. Below is a picture of what that dialog box looks like BEFORE you uncheck the “Read only” box at the bottom of the box:

Figure 2-1: MF Decoder Database Program Properties



We also warn users about this problem on the MF Decoder Pro CD opening screen (index.htm) with a warning at the bottom of the “Master File Decoder Program Files” section that reads:

IMPORTANT: After you copy the above files from the CD to your local hard disk, please ensure to Right-Click on them in your Windows Explorer, select "Properties". On the "Properties" dialog box that appears, uncheck the "Read-only" attribute. Otherwise, the MF Decoder will not work properly and you won't be able to enter new data.

2.2.2 Copying Standard Version files from the Zip file

To install the program:

1. Make a new directory on your computer in the following path and with the following name:

C:\Database\MFDecoder

2. Download or copy the ZIP file to the directory you created above.
3. Double click on the ZIP file to open it. Your WINZIP or PKZIP program should start and open the ZIP archive. If you have Windows XP, the ability to view ZIP files within the Windows Explorer is built in and you do not need a zip program to view or extract the data.
4. From the ZIP viewer program or Windows Explorer (in Windows XP or later) select all files in the ZIP archive and extract them to the directory you created above.

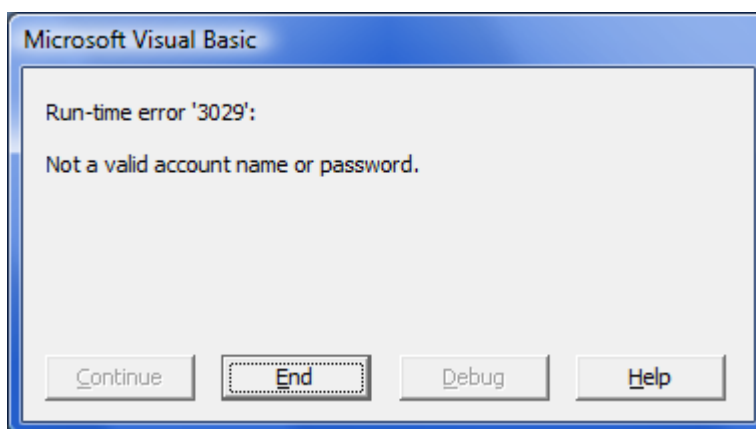
2.3 Making a Startup Icon to Run the Program

You cannot run MF Decoder by simply clicking on the database file. If you do, Microsoft access will give you all kinds of warning message, including the following:

Master File Decoder, ver. 1.76

Copyright Sovereignty Education and Defense Ministry (SEDM)

<http://sedm.org/>

Figure 2-2: MF Decoder Error if You Start the Program Without Using the Shortcut

To prevent the error above, you will need to create a Program Shortcut and start the program using the shortcut, whether you installed the Professional Version or the Standard Version. If you disregard the above warning and try to enter the program anyway without using the shortcut to start it up:

1. Data import will not work.
2. You will get frequent and unpredictable errors running the program.

Starting with MF Decoder 1.90, the MF Decoder Pro CD and the MF Decoder Standard ZIP file both have a sample/example shortcut file that you can click and drag onto your desktop and use as a starting point.

In addition, you can find sample MF Decoder Shortcut Files at the following location on our website:

SEDM Support Page, Section 4.5
<http://sedm.org/Support/Support.htm>

If the shortcut files you received with the program do not work, the ones on our Support Page above will probably do the trick.

The following subsections will describe how to use the shortcut files both included with the program version you obtained and also from our website support page.

2.3.1 Using the Shortcuts in the Standard Version Zip File

The Master File Decoder Standard version comes with three sample shortcuts inside the Zip distribution file you download as follows:

Table 2-2: MF Decoder Standard Version Shortcut Files

<i>Shortcut File Name</i>	<i>Version of Access You Have</i>
MFDecoderStdShortcut2002	Access 2002
MFDecoderStdShortcut2003	Access 2003
MFDecoderStdShortcut2007	Access 2007

Which of the above three shortcut files you use will depend on the version of Microsoft Access you have. Use the following procedure to determine which version you have and to copy the file to your desktop:

1. Start up Microsoft Access by clicking Start->Programs.
2. If Access displays menus instead of a ribbon bar, you have Access 2000, 2002, or 2003. Otherwise, you have Access 2007.
3. If you have a menu bar, click "Help" in the menu and select "About". A dialog box will appear showing what version you have.
4. Now that you know what version you have, select the appropriate shortcut file from Table 2-1 above, and copy or drag the shortcut to your desktop.

5. From now on, click on this shortcut to start the program file.

2.3.2 Using the Shortcuts on the Professional Version CD

The Master File Decoder Professional CD comes with three sample shortcuts in the PgmShortcuts directory/folder as follows:

Table 2-3: MF Decoder Professional Version Shortcut Files

<i>Shortcut File Name</i>	<i>Version of Access You Have</i>
MFDecoderProShortcut2002	Access 2002
MFDecoderProShortcut2003	Access 2003
MFDecoderProShortcut2007	Access 2007

Which of the above three shortcut files you use will depend on the version of Microsoft Access you have. Use the following procedure to determine which version you have and to copy the file to your desktop:

1. Start up Microsoft Access by clicking Start->Programs.
2. If access displays menus instead of a ribbon bar, you have Access 2000, 2002, or 2003. Otherwise, you have Access 2007.
3. If you have a menu bar, click “Help” in the menu and select “About”. A dialog box will appear showing what version you have.
4. Now that you know what version you have, select the appropriate shortcut file from Table 2-3 above, and copy or drag the shortcut to your desktop.
5. From now on, click on this shortcut to start the program file.

2.3.3 Using the Shortcuts on the Support Page

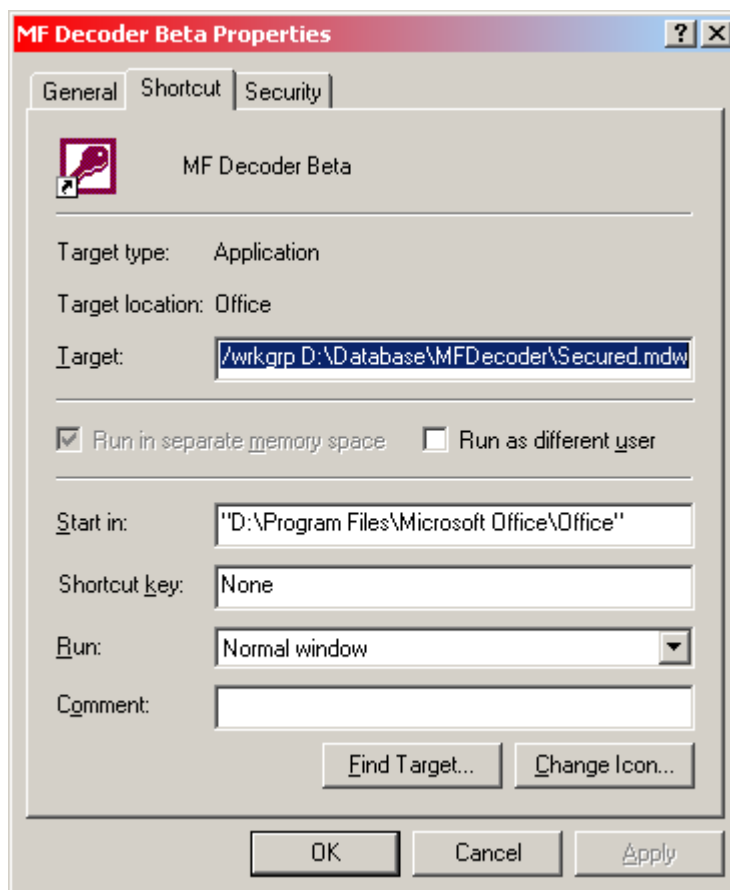
In addition to distributing sample shortcuts with the program, we

2.3.4 Creating the Shortcut Manually

To create a shortcut or icon that you can use to start up the program, follow the steps below. These steps assume that you have both the “MFDecoder.mdb” and “Secured.mdw” files copied to the “C:\Database\MFDecoder\” directory:

1. Open the **Windows Explorer**.
2. Go to the directory where your Microsoft Access executable program is installed. The name of the filename is “MSACCESS.EXE” and it is installed in the C:\Program Files\Microsoft Office\Office\” directory on most computers.
3. Right-click on the “MSACCESS.EXE” program and select **Create Shortcut**. A new file will be created in the Office program directory named “Shortcut to MSACCESS.EXE”
4. Rename the “Shortcut to MSACCESS.EXE” file to “**MF Decoder**”
5. Click on the new “MF Decoder” shortcut and then drag it either to your desktop or to your start bar at the bottom of your screen. This will put a permanent shortcut on your Start Bar that you can click on at any time.
6. Now right-click on the “MF Decoder” shortcut you just created on your Start Bar at the bottom of the screen and select “**Properties**”.

Figure 2-3: MF Decoder Icon properties dialog box



7. Examine the “Target:” field in the “MF Decoder Properties” dialog box. It should only contain the path to your Microsoft Access Executable at this time as follows:

“C:\Program Files\Microsoft Office\Office\MSACCESS.EXE”

8. Add to the end of the above line the following, assuming that your MF Decoder program is installed in the “C:\Database\MFDecoder\” directory:

*C:\Database\MFDecoder\MFDecoder-XXXX2003.mdb /wrkgrp
C:\Database\MFDecoder\Secured.mdw /user decoder*

Where XXXX=

“Std” if you installed the version of MF Decoder that is first in the list and which works with all versions of Access.

“Pro” if you installed the version of MF Decoder that includes email statusing and works only with Office 2003

Therefore, the full command line would look like the following:

1. For the version of MF Decoder that is first in the list and which works with all versions of Access:

C:\Database\MFDecoder\MFDecoder-Std2003.mdb /wrkgrp C:\Database\MFDecoder\Secured.mdw /user decoder

2. For the version of MF Decoder that includes email statusing and works only with Office 2003:

C:\Database\MFDecoder\MFDecoder-Pro2003.mdb /wrkgrp C:\Database\MFDecoder\Secured.mdw /user
decoder

The purpose of the parameter “/wrkgrp C:\Database\MFDecoder\Secured.mdw” is to tell MS Access what the workgroup security file is that you need to use. Without starting up the database with this security file, then database security will malfunction and you will not be able to import old data from previous versions of the MF Decoder program. The purpose of the “/user decoder” parameter is to login as the “decoder” user. This is a predefined account allocated to all users who are using security in the database.

WARNING: If you put the MF Decoder in a directory other than that indicated above, and if the path to the directory has spaces in it, you will need to surround the pathname with quote marks. For instance if the path is “C:\Documents and settings\User\Database\MFDecoder.mdb” instead of “C:\Database\MFDecoder\MFDecoder.mdb” then the command line above would be:

“C:\Program Files\Microsoft Office\Office\MSACCESS.EXE” “C:\Documents and settings\User\Database\MFDecoder.mdb” /wrkgrp
“C:\Documents and settings\User\Database\Secured.mdw” /user decoder

If you don’t heed this warning, MS Access will give you TONS of errors when you try to start up the MFDecoder from the icon.

9. This will make the entire Target field to appear as below::

“C:\Program Files\Microsoft Office\Office\MSACCESS.EXE” C:\Database\MFDecoder\MFDecoder.mdb /wrkgrp
C:\Database\MFDecoder\Secured.mdw /user decoder

Now you are ready to start the program quickly and easily.

WARNING: If you do not create a shortcut, then you will not be able to enter data on any of the forms, or import data from an older version of the program, or print properly. This step is very important!

If you would like further information about this section and a sample downloadable shortcut that you can reuse on your desktop, please visit the SEDM Support page below:

Setting Up the Program Shortcut, Item #4.5
<http://sedm.org/Support/Support.htm>

2.4 Installing the Latest Office and Windows Updates

Before attempting to run MF Decoder the first time, it is important to install all the latest Microsoft Office Updates and Service Packs off the web if you can. If you don’t do this, Access has on occasion been known to crash and corrupt the database. This step will prevent most installation errors we have seen before they happen. To install free Office Updates off the web, follow the procedure below:

1. Go to: <http://officeupdate.com>
2. Click on “Check for Updates” on the screen displayed.
3. Look if there are any updates to install.
4. If there are updates to install, then install them and reboot your computer.

Similarly, it is also important to install all the latest free Windows updates on your system to prevent compatibility problems. Follow the procedure below to accomplish this:

1. Open Internet Explorer.
2. Select **Tools->Windows Update**
3. Check for updates
4. Install all updates and especially service packs.

5. Reboot your computer for the changes to take effect.

2.5 Set Microsoft Access Macro Security to Low to Disable “Sandbox mode”

2.5.1 Access 2003

If you are using version 2003 of Microsoft Access, then you will need to set the Macro Security level to “Low” as follows.

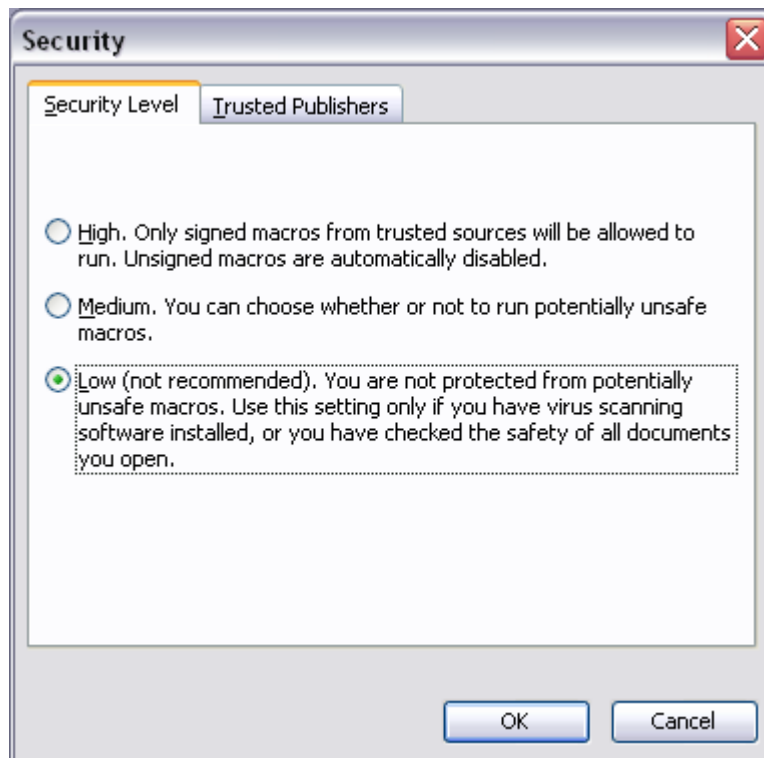
WARNING!: If you do not follow the instructions below, then several features of the MF Decoder database will not work and the reports will contain the word “Error” and you may get the following error message when starting up MF Decoder:

Figure 2-4: Error message if Microsoft Access 2003 Macro Security Level not set to "Low"



1. Open Microsoft Access by clicking on its icon in the **Start-> Programs** menu. Microsoft Access should start up.
2. Select **Tools->Macro->Security**. The following dialog box will appear.

Figure 2-5: Microsoft Access Macro Security Level Setting



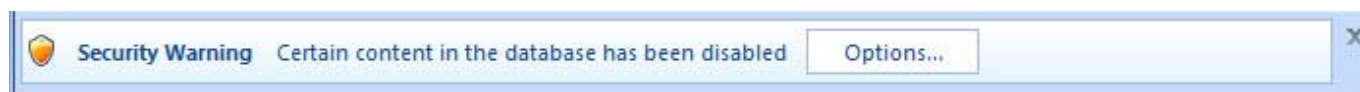
3. Click on the “Low” setting.
4. Click the “OK” button.
5. Close Microsoft Access by clicking on the “X” in the upper right corner or selecting **File->Exit**.

2.5.2 Access 2007

If you are using version 2007 or later of Microsoft Access, then you will need to set the Macro Security level to “Low” as follows.

WARNING!: If you do not follow the instructions below, then several features of the MF Decoder database will not work and the reports will contain the word “Error” and you may get the following error message when starting up MF Decoder:

Figure 2-6: Error message if Microsoft Access 2007 Macro Security Level not set to "Low"



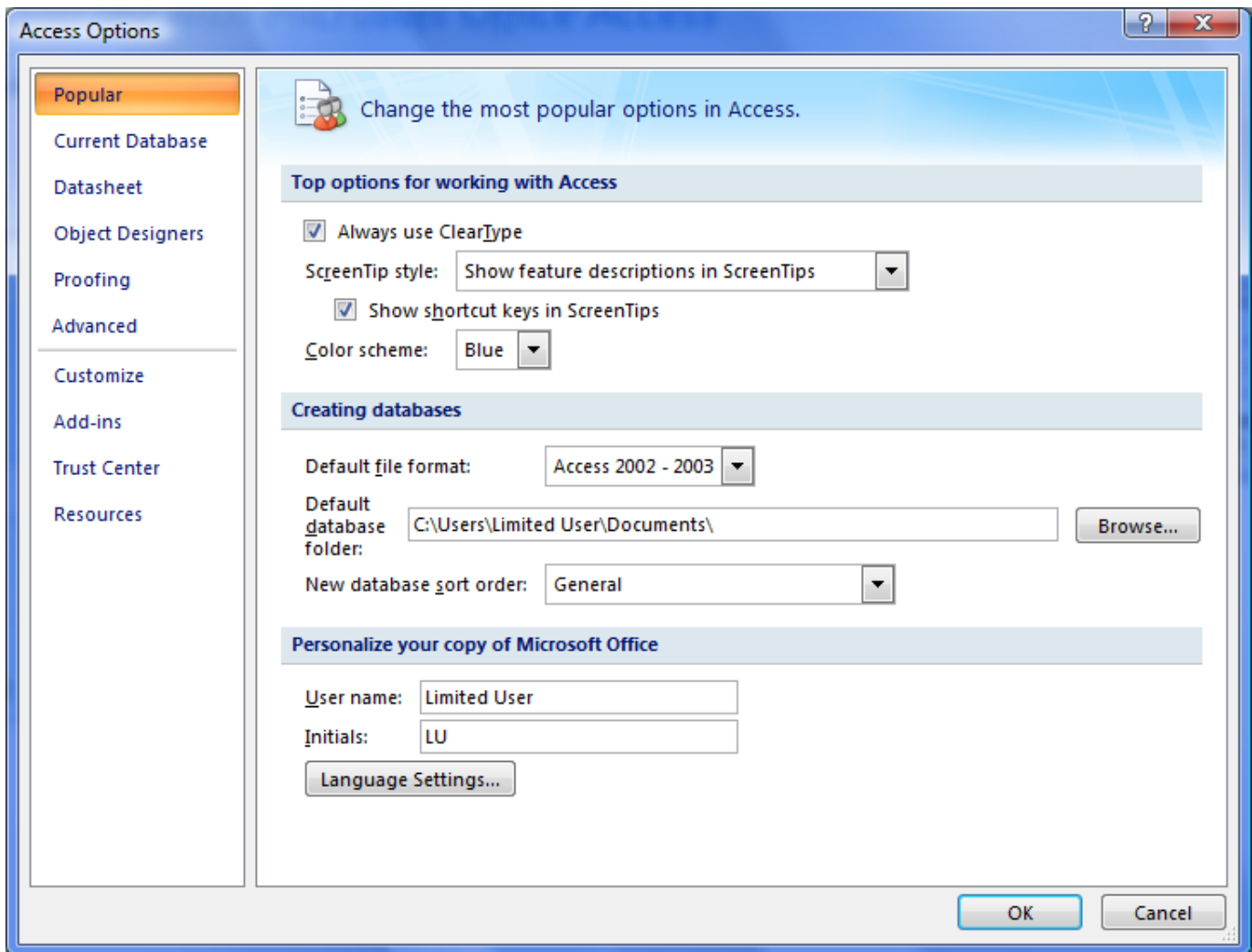
1. If you get the above warning, you can click on the Options Button and you will get the following:



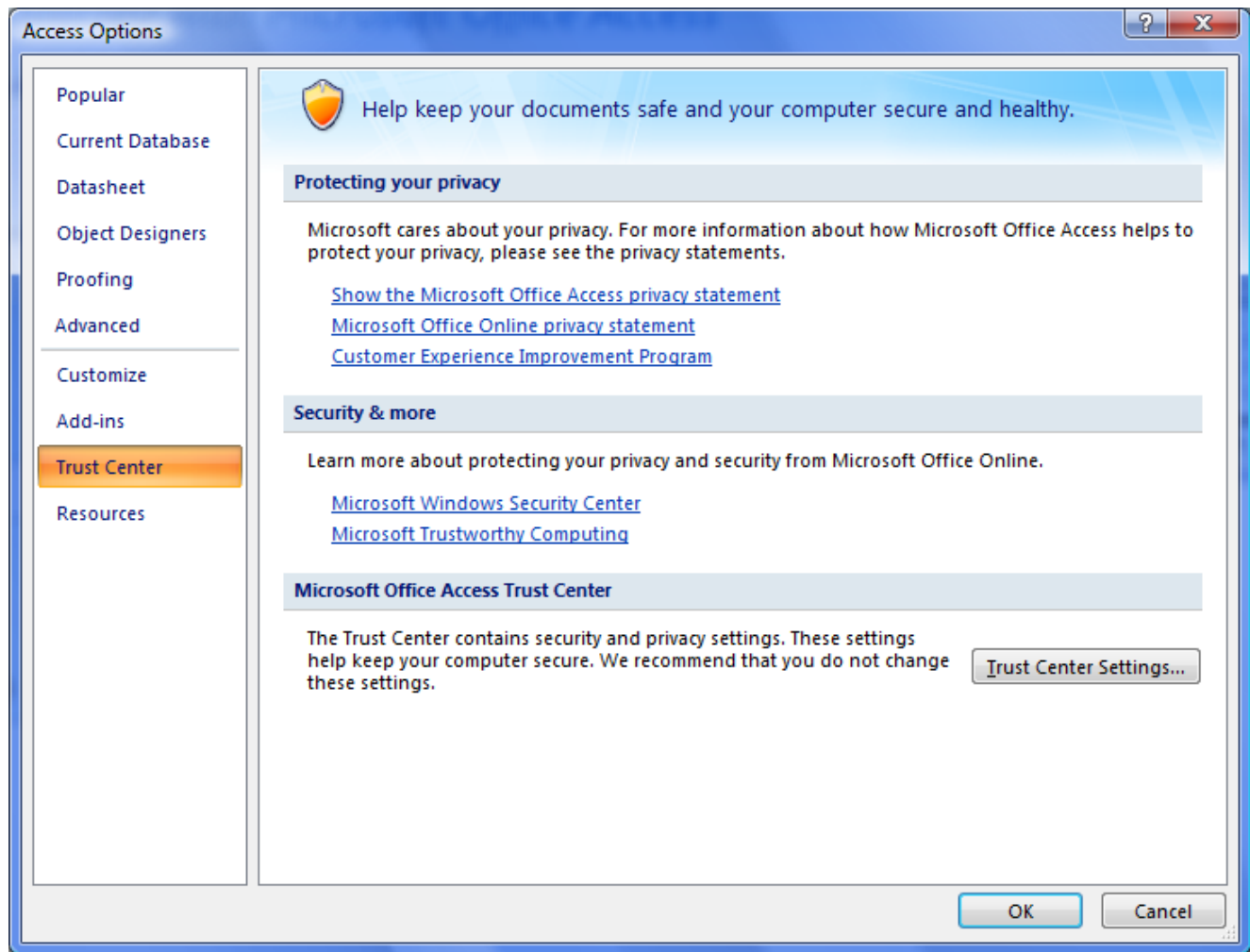
2. Click on “Enable this content” in the above dialog box and click “OK”.

1. Open Microsoft Access by clicking on its icon in the **Start-> Programs** menu. Microsoft Access should start up.
3. Click the “Office Button”, which is the large circle in the upper left corner of the application
4. A dialog box will open. Click the “Access Options” button in the lower right corner.
5. The following dialog box will appear.

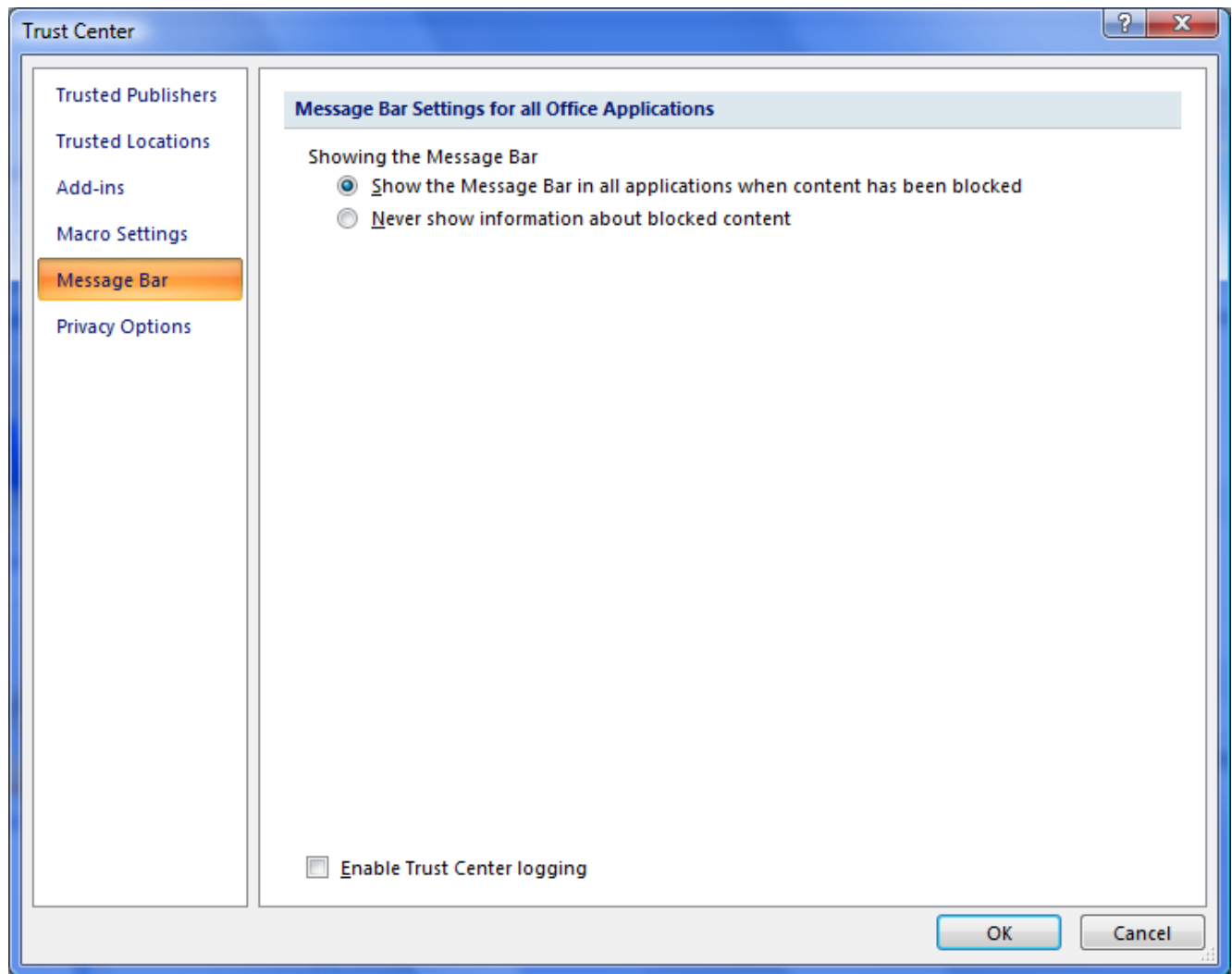
Figure 2-7: Microsoft Access 2007 Macro Security Level Setting



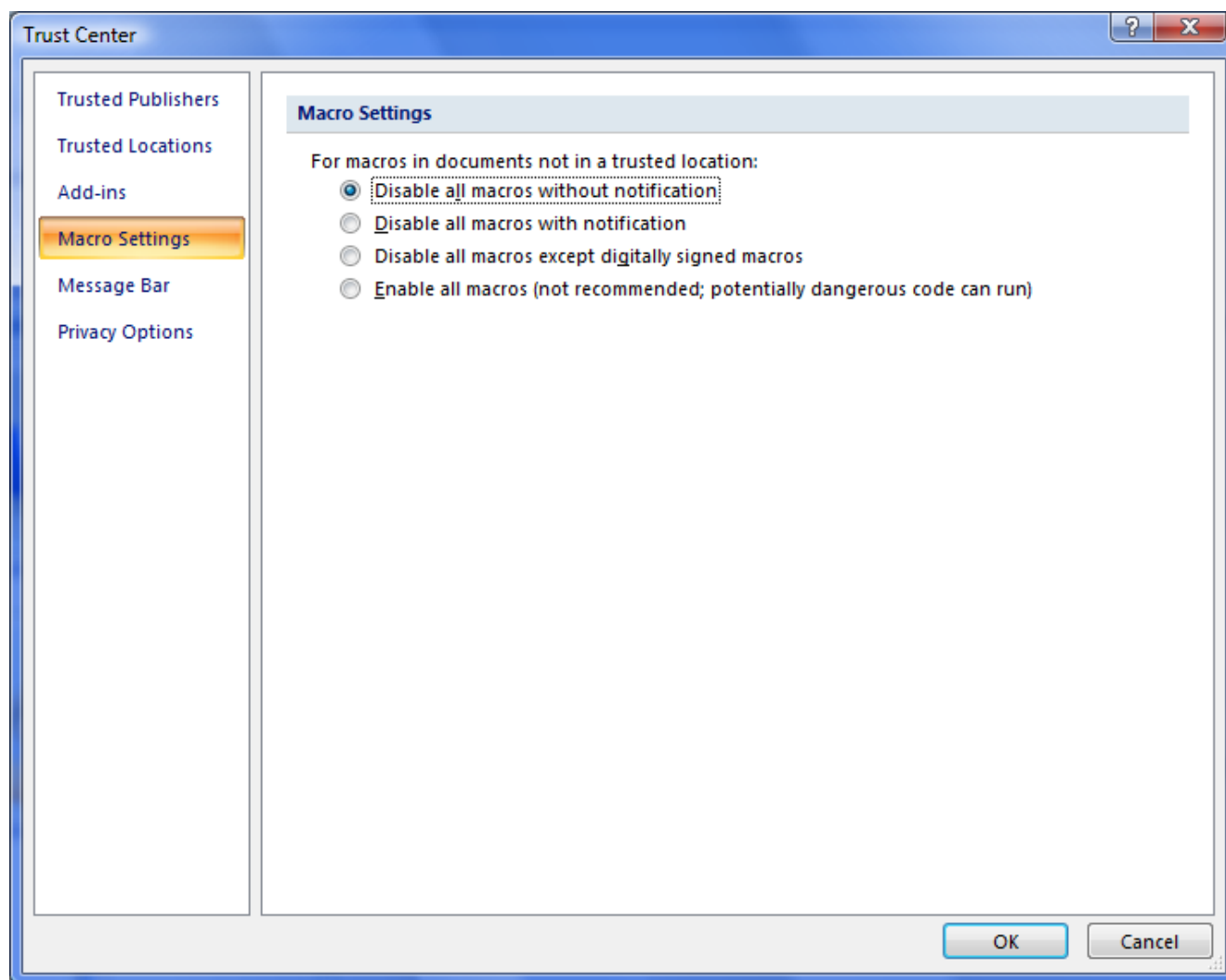
- 1
2 6. Click on “Trust Center” on the left menu. The following dialog box will appear:



- 1
2 7. Click on "Trust Center Settings" button on the right. The following dialog box will appear:



- 1
2
8. Click on “Macro Settings” on the left. The following dialog box will appear:



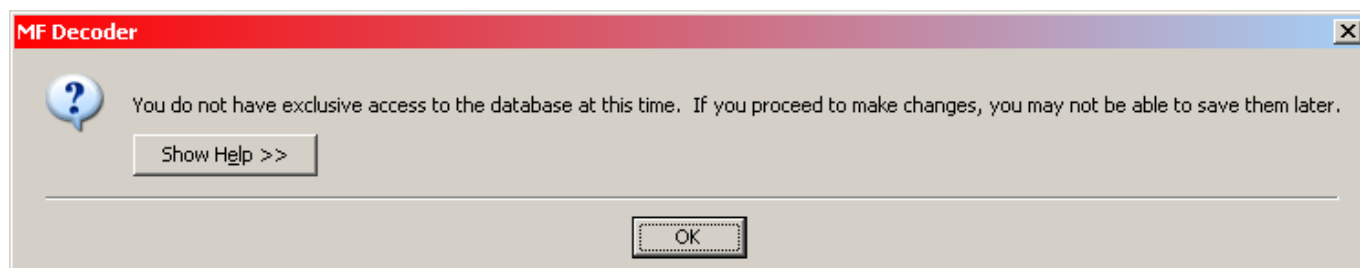
9. Click on “Enable all macros” on the right and then click “OK” in the lower right corner.
10. Click the “OK” button.
11. Exit the Microsoft Access application by clicking on the “X” in the upper right corner.

2.6 Uninstalling Acrobat 7.0 and later Access Toolbars

Adobe Acrobat 7.0 Standard and Professional and later by default will install a Microsoft Access PDF Maker menu item that interferes with the correct functioning of MF Decoder. If you are running Adobe Acrobat 7.0 Standard or Professional or later on the same computer as you will be running any version of MF Decoder, you will therefore need to do the additional installation steps documented in this section.

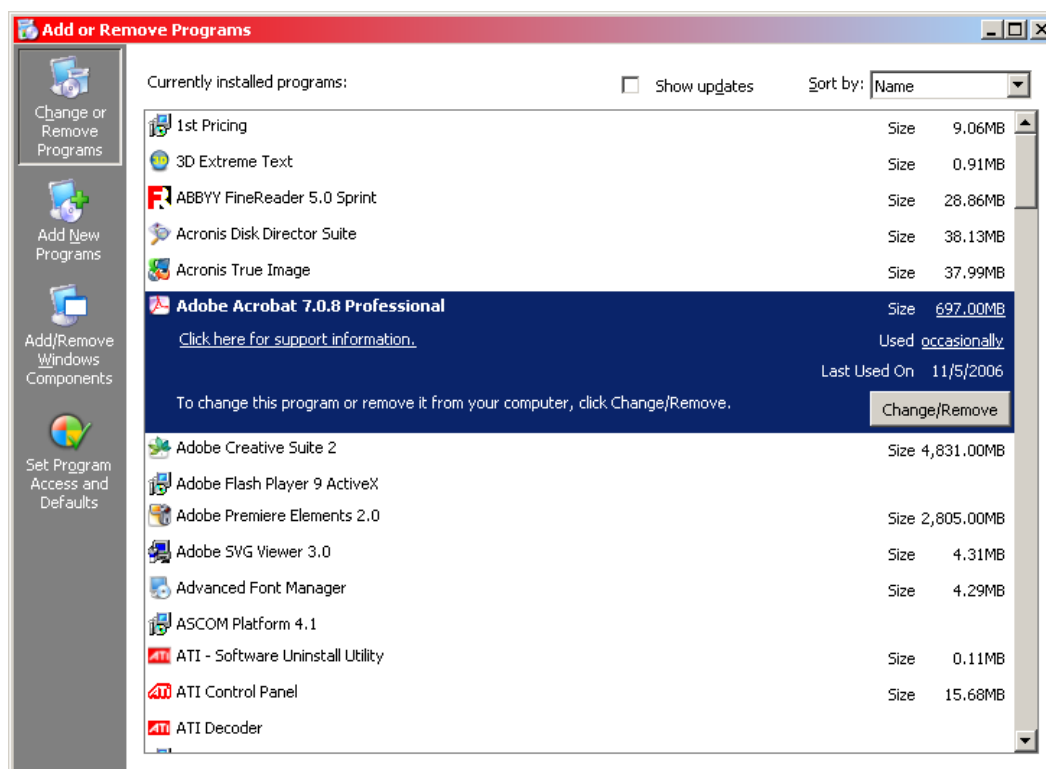
Symptoms of the compatibility problem:

When you try to start MF Decoder, you will get an error message saying that you don’t have exclusive database access. You will have to hit “Esc” key several times to get past this error dialog box.

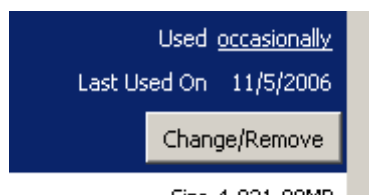


Resolution to the problem:

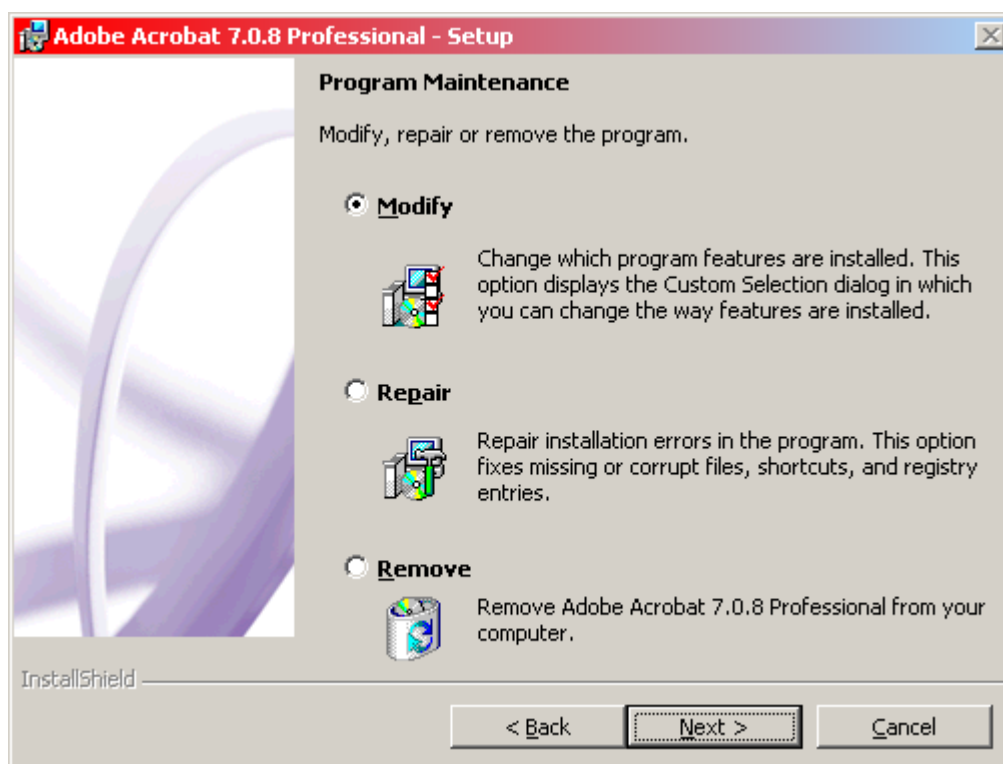
1. Login to your computer as “Administrator” with full rights.
2. Select “START->CONTROL PANEL -> ADD OR REMOVE PROGRAMS”.
3. Select “Adobe Acrobat” in the program list.



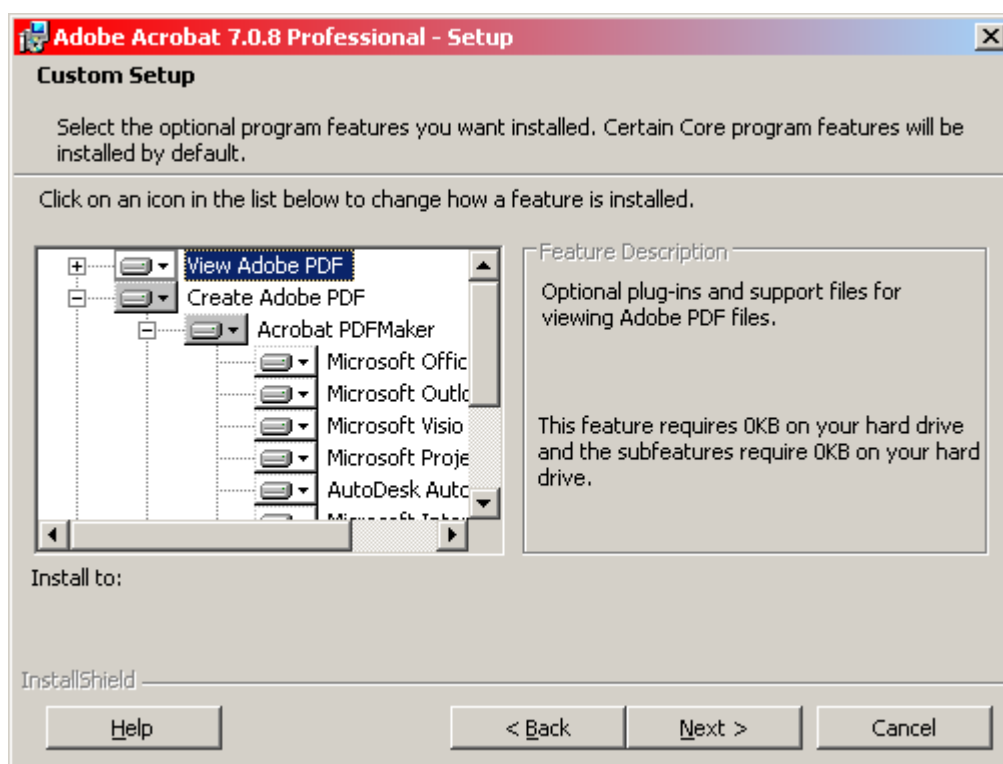
4. In the “Adobe Acrobat X.X” entry, click the “Change/Remove” button



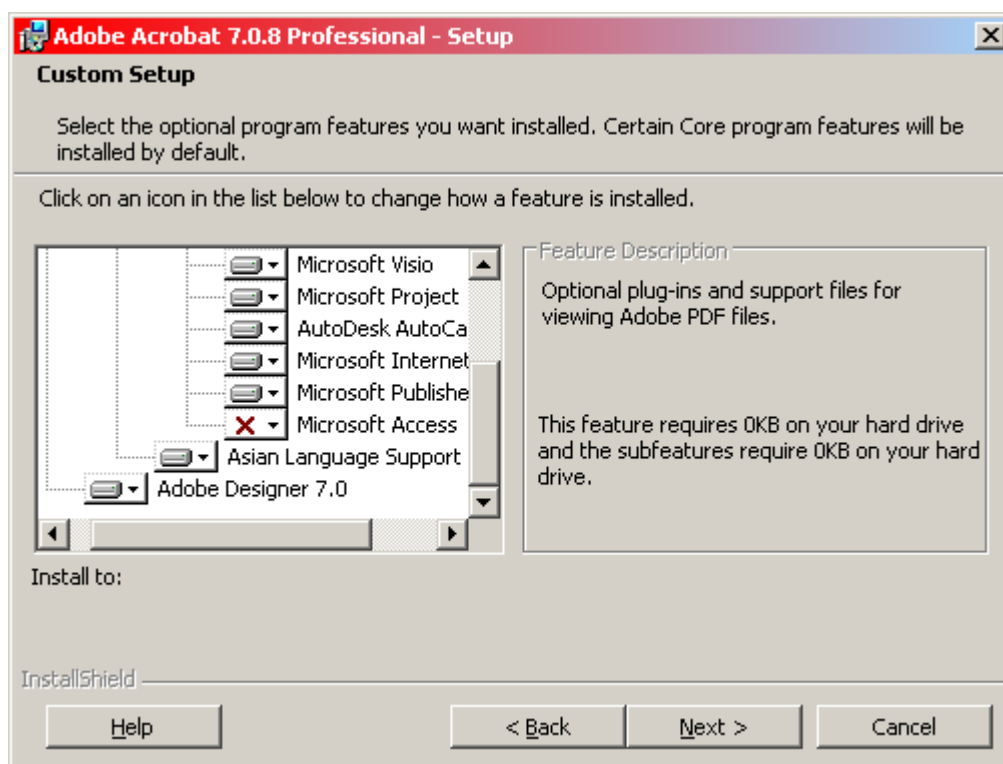
5. An Acrobat Setup Dialog box will appear. Click “Next>”
6. Click the “Modify” option and then click “Next>”



7. The Acrobat Setup Dialog below will appear:



8. Locate the entry in the tree above entitled “Create Adobe PDF -> Acrobat PDFMaker -> Microsoft Access” and change it so that it displays an “X” and is deinstalled.

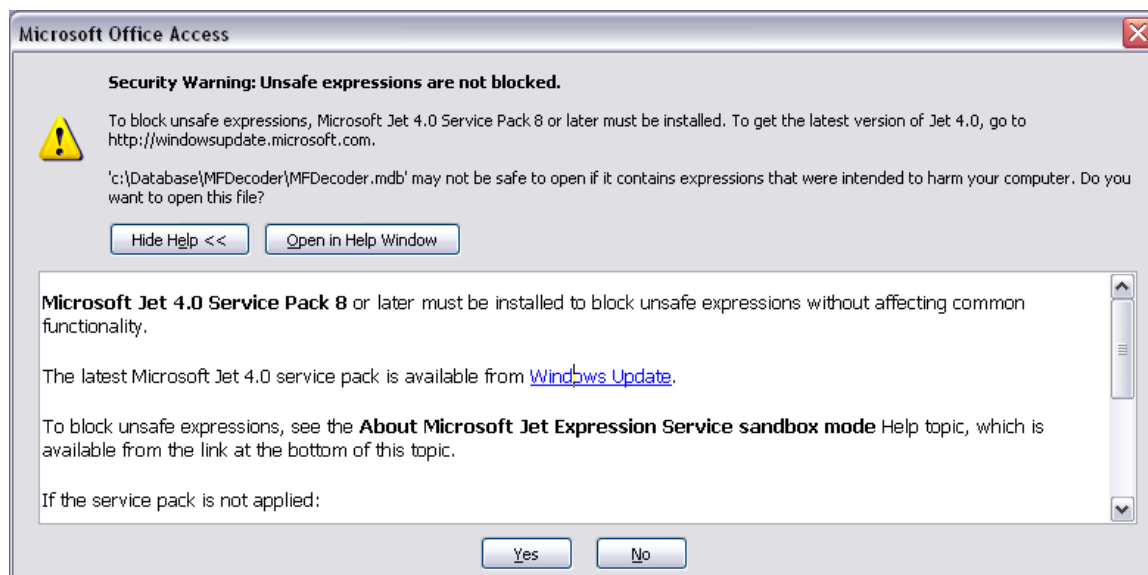


9. Click “Next>” and complete the changes.
10. Reboot your computer. This completely removes the Adobe PDF Maker toolbars on Microsoft Access.

2.7 Installing the Jet 4.0 Service Pack

Starting with Microsoft Office Professional 2003, some versions of Microsoft Access will report the following error when you try to run the MF Decoder:

Figure 2-8: Error Message for Access 2003 Running on Windows XP



If you get the above error, please install the indicated Jet 4.0 Service Pack in order to get rid of the above message. Below is the link to that service pack on the Microsoft website, which is for Windows XP only. Other versions for other operating systems are also available:

Master File Decoder, ver. 1.76

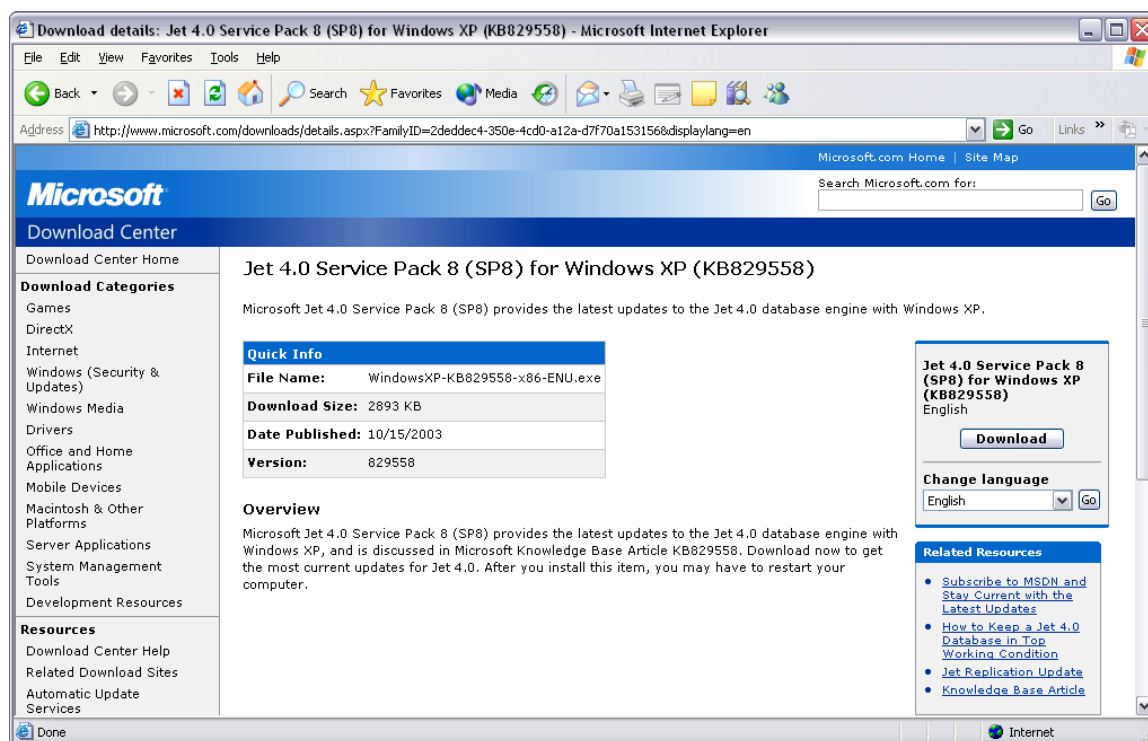
Copyright Sovereignty Education and Defense Ministry (SEDM)

<http://sedm.org/>

<http://www.microsoft.com/downloads/details.aspx?FamilyID=2deddec4-350e-4cd0-a12a-d7f70a153156&displaylang=en>

Below is a screenshot of the download screen for the above service pack to show you what it looks like.

Figure 2-9: Jet 4.0 Service Pack 8 download page



2.8 Turning off the Access 2007 and later ribbon

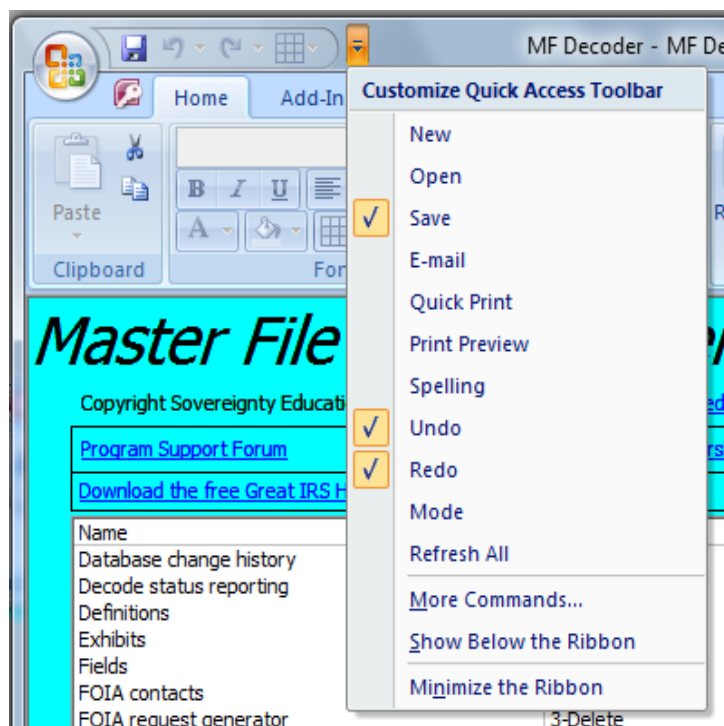
Access 2007 and later by default displays a ribbon at the top of every window. You will NOT need this ribbon to use the MF Decoder program and you should turn it off, because it takes up valuable screen space. Below is a picture of this ribbon:

Figure 2-10: Access 2007 and later Ribbon



To turn off the Access 2007 and later ribbon, use the “Customize Quick Access Toolbar” option at the top of the screen and select “Minimize the Ribbon” as follows:

Figure 2-11: Access 2007 and later “Customize Quick Access Toolbar”

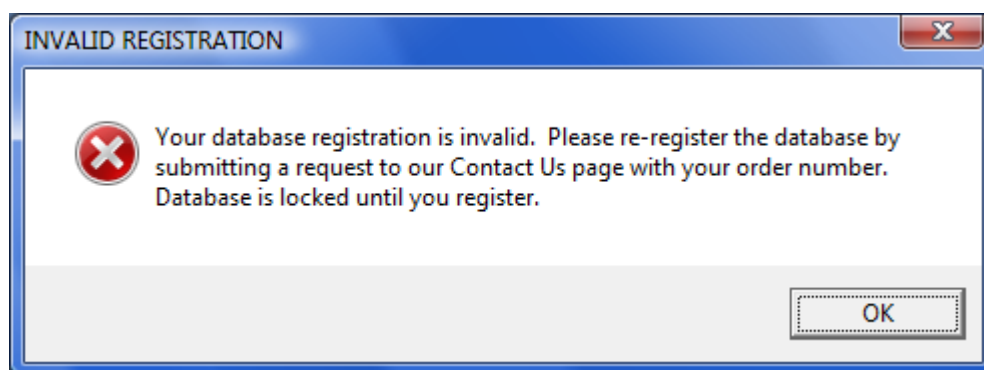


2.9 Program Registration

2.9.1 Background

MF Decoder incorporates copy protection features that require the program to be registered once after initial installation on each unique computer you intend to run it on. Program registration is done through the “Member Contact” link under the Member Resources box on the opening page of our website.

WARNING: All program functionality other than the Registration features will be completely disabled unless and until the program is registered with us on each system you will run it on. An unregistered program will also display the following warning message when it starts up:

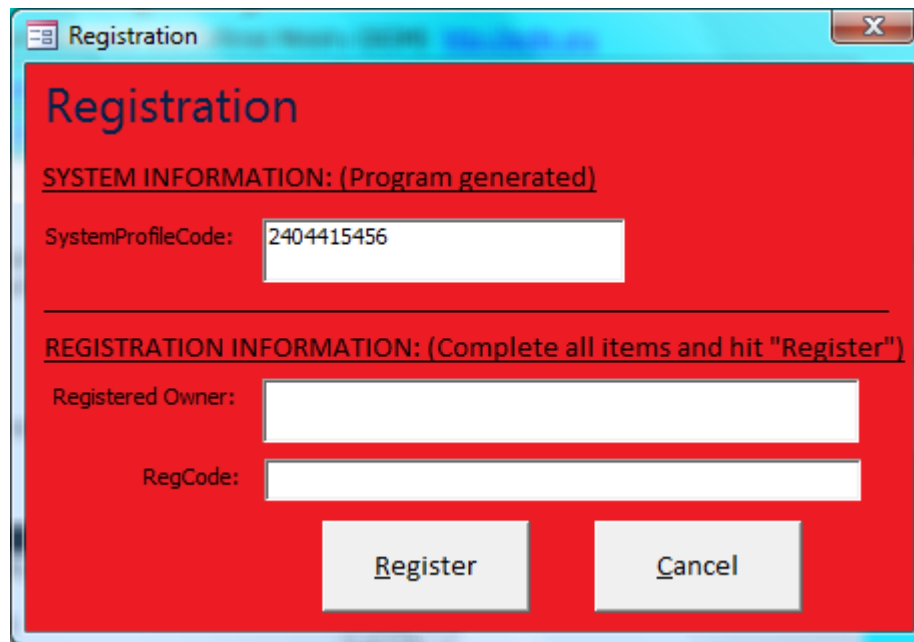


2.9.2 Registration Procedure

Registration is very easy! To register your program after initial installation on a new system, follow the procedure below:

1. Start the MF Decoder.
2. Click on the “Register” button in the lower right corner. The following screen will open.

Figure 2-12: Registration Screen



The image shows a Windows-style dialog box titled "Registration". The background is red. It contains two sections: "SYSTEM INFORMATION: (Program generated)" and "REGISTRATION INFORMATION: (Complete all items and hit 'Register')".

SYSTEM INFORMATION:

SystemProfileCode:

REGISTRATION INFORMATION:

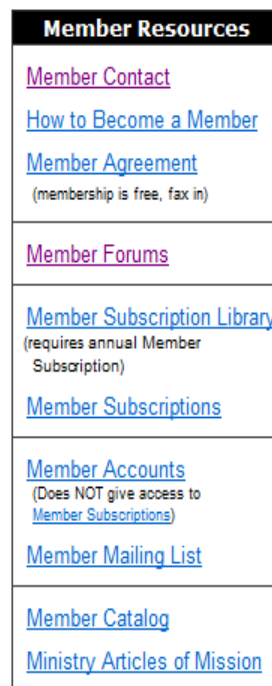
Registered Owner:

RegCode:

At the bottom are two buttons: "Register" and "Cancel".

3. Write down the "System ProfileCode" from the dialog above.
4. Open your web browser and go to the following page:
<http://sedm.org>
5. Click on the "Member Contact" link shown above on the opening page at:

Figure 2-13: Member Contact Link



The image shows a sidebar titled "Member Resources". It contains several links, some with additional text below them:

- [Member Contact](#)
- [How to Become a Member](#)
- [Member Agreement](#)
(membership is free, fax in)
- [Member Forums](#)
- [Member Subscription Library](#)
(requires annual Member Subscription)
- [Member Subscriptions](#)
- [Member Accounts](#)
(Does NOT give access to [Member Subscriptions](#))
- [Member Mailing List](#)
- [Member Catalog](#)
- [Ministry Articles of Mission](#)

6. Submit a request in the following format with all information listed included:

Dear SEDM:

Please promptly register my copy of the MF Decoder using the following information:

My Name: John Doe

Order Number: ORD2009061001

SystemProfileCode: 2404415456

Thanks,

John Doe

7. We will promptly (usually within 24 hours) email you back your registration information as follows:

Dear John Doe,

Thank you for obtaining our MF Decoder program. Below is your registration information:

Registered Owner: John Doe

RegCode: 1202207730

The above RegCode will work on your computer as long as you own the computer. You will need to re-register the program every time you try to run it on a different computer.

WARNING: If you move the program to a different computer after you register it and try to run it without re-registering it again, it won't operate.

Blessings,

SEDM

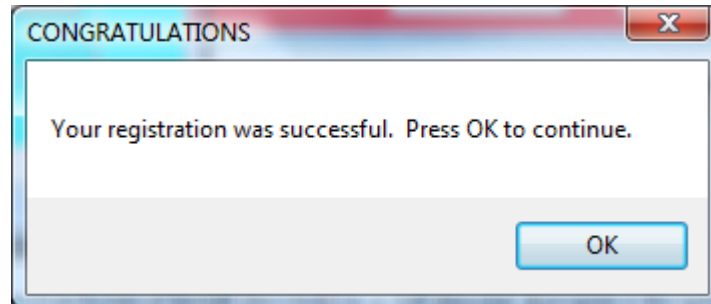
8. Start MF Decoder from the program shortcut you setup earlier on your desktop or Start Bar.
9. Click on the "Register" button in the lower right corner of the opening screen of the program. The following screen will display.

Figure 2-14: Registration Screen

The screenshot shows a 'Registration' dialog box with a red background and a blue border. The title bar is blue and contains the text 'Registration' and a close button. The main area is divided into two sections. The first section, 'SYSTEM INFORMATION: (Program generated)', has a text box for 'SystemProfileCode' with the value '2404415456'. The second section, 'REGISTRATION INFORMATION: (Complete all items and hit "Register")', has two text boxes: 'Registered Owner' and 'RegCode'. At the bottom of the dialog are two buttons: 'Register' and 'Cancel'.

10. Enter the RegisteredOwner information from the registration email into the “RegisteredOwner” field of the form above.
11. Enter the RegCode information from the registration email you received into the “RegCode” field of the form above.
12. Click on the “Register” button of the Registration dialog box.
13. If your registration is successful, you will see the following dialog box. When you click on “OK” in the box

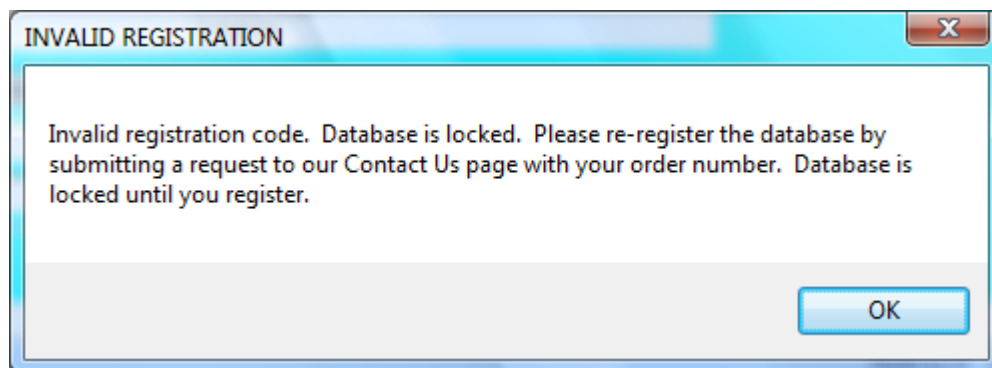
Figure 2-15: Registration Successful Confirmation Dialog Box



- 13.1. The dialog will close and then
- 13.2. The Registration form will close and then
- 13.3. You will then be returned to the MF Decoder Main screen.
- 13.4. The “Database Status” field on the MF Decoder Main Screen will change from “Locked” to “Operational”.

14. If you made an error in entering the registration information, you will see the following error message.

Figure 2-16: Registration Failure Dialog Box

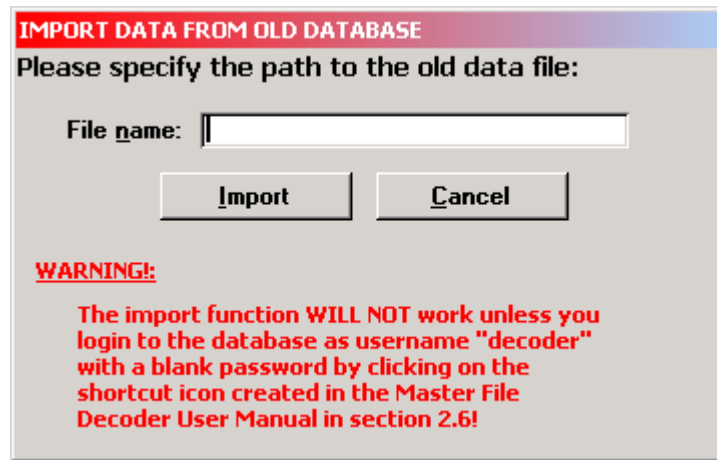


2.10 Importing data from older versions of the program

Starting with version 1.13 of the MF Decoder program, the capability is provided on the opening screen to import all data you entered from a previous version of the program. This function is provided for use by those who make frequent use of the program but also like to update their program to the latest version frequently without having to reenter their data every time they upgrade the program.

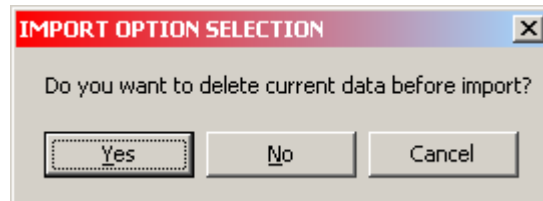
The import function is provided using the “Import Old Data” button on the opening screen. After you push this button, a dialog box will appear as follows:

Figure 2-17: Import Data From Old Database dialog box



In the “File name” field, fill in the path to the old MF Decoder program file and press the “Import” button. Then you will see the following dialog box:

Figure 2-18: Import Option Selection dialog box



This screen governs whether you want to delete the data currently in your MF Decoder database. Select “Yes” or “No”. Click “Cancel” to abort the import. The MF Decoder then does the rest of the work for you.

3 PROGRAM BASICS

3.1 The Main User Screen

The Main User Screen of the MF Decoder program is the opening screen of the program which comes up automatically following the launch of the program. All forms within the program are launched from this screen. Below is the main switchboard form of the MF Decoder program.

Figure 3-1: Main User Screen

Name	Permissions
About	0-Read only
AMDISA decoding	3-Delete
Database change history	0-Read only
Decode status reporting	0-Read only
Definitions	0-Read only
Exhibits	0-Read only
Fields	0-Read only
FOIA contacts	0-Read only
FOIA request generator	3-Delete
FOIA templates	0-Read only
Help	0-Read only
Illegal practices	0-Read only
IMF decoding	3-Delete
IRS Forms and Publications	0-Read only
IRS history	0-Read only
Systems of Records	0-Read only
Transaction codes	0-Read only
Users	3-Delete

Program Registration Information:

Registered To: Database Status:

Buttons: Select, Exit, Import Old Data, Register

Status Bar: Form View, Num Lock

In the center of the blue screen is a white area called the Form List. The Form List contains two columns. The left column, called the “Name” lists all of the forms in the database. The right column lists what your permissions are within that form. There are four levels of permission, and higher numbered permission levels imply the permissions of all lower numbered levels. The permission levels are:

1. **0-Read:** Allows you to look existing records. You cannot delete or change existing records or add new records.
2. **1-Add:** Allows you to add new records, view any record, but not change or delete existing records.
3. **2-Modify:** Allows you to add new records, modify existing records, but not delete existing records.
4. **3-Delete:** Allows you to modify or delete any existing records, or to add new records.

To open up a form within the program, do one of the following to actions:

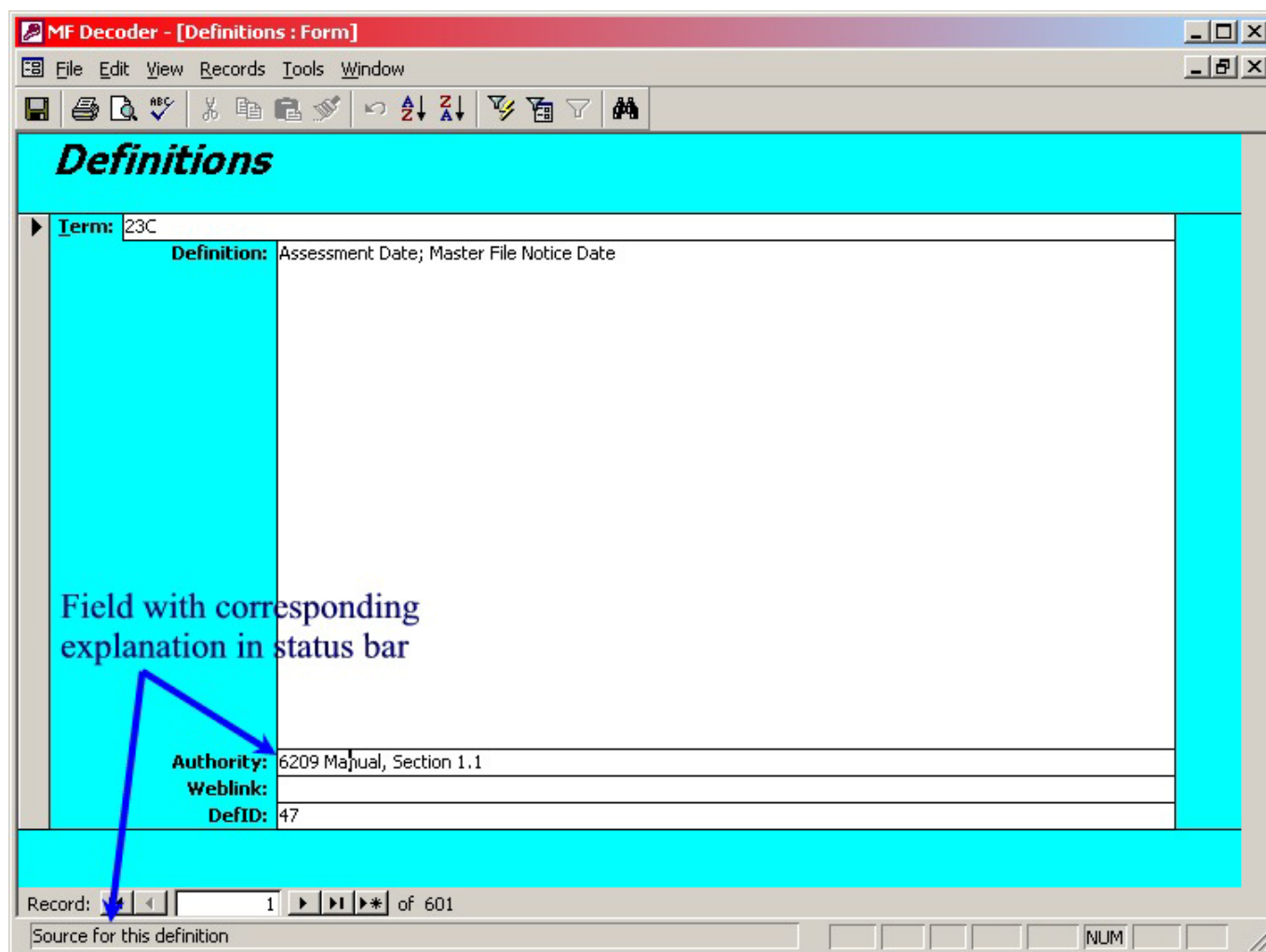
1. Click once on the form name that you want in the Form List and then click the **Select** button.
2. Double-click on the form name you want in the Form List.

If you want to exit the program, then click on the **Exit** button.


3.2 Understanding the meaning of fields on forms

Each form in the database includes a status bar in the lower left corner. Whenever you move your cursor to a field, you can look in the lower left corner at the status bar for an explanation of what the field means. Below is a screenshot from the “Definitions” form that shows the cursor on the “Authority” field and an arrow pointing the status bar explanation of that field:

Figure 3-2: Definitions screen

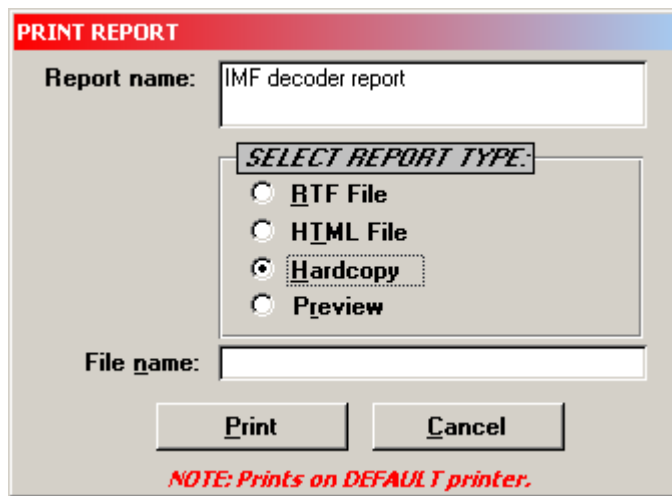


3.3 Printing reports

Most forms include the ability to print what is on the screen that looks like this: 

However, only the IMF decoding screen includes a button in the upper right corner that allows you to print a preformatted and attractive and complete report. When you click the Print Report button, the following screen comes up:

Figure 3-3: Printing reports screen



In all cases, whenever you try to print, the Default Printer will be the destination for your print job. If you want to select a different printer, then you will need to:

1. Select **Start->Settings->Printers**
2. Right click on the printer you want to make the default printer.
3. On the popup menu, select **Set As Default Printer**.

Any one of the reports printed by the MF Decoder, including the FOIA Request Generator, use the above screen. You may find that there are occasions, especially in the Situational FOIAs, where the FOIA report contains places for information that you were not able to enter before the report printed. In such as case, the Print Report Dialog above offers an option for printing the report as an “RTF File”. This option allows you to save the report you are printing to an editable word processing file that you can open with Microsoft Word and further edit or embellish. To save a report you are printing as an editable word processing file instead of printing it on the printer, follow the procedure below:

1. In the “SELECT REPORT TYPE:” radio buttons, click on the “RTF File” option.
2. In the “File name” field, enter the full path to the file and the full file name extension. For instance, if you are saving a FOIA Request S11 to the “Temp” directory on the “C:” drive and you are printing the report on January 1, 2007, the following syntax would be used in the “File name” field:

C:\Temp\FOIA-S11-20070101.rtf

“20070101” is a hierarchical date format representing January 1, 2007.

3. Next, start up on your Microsoft Word program and open the RTF file you saved in the above directory. Then you can directly edit the report before you print it. Microsoft Word is the **ONLY** program that can directly edit RTF files produced by the MF Decoder. If you are using another word processing program, you will need to import and convert the file before you can edit it. Most word processing programs allow you to convert RTF files into their own proprietary format so you can edit or use them.

The above procedure is also mentioned on our website in the Support Page under section 4.1, question #8.

3.4 Deleting records

In order to delete records, all you have to do is select the record by clicking on the record selector on the left side of the screen and then hit the “Delete” key. For instance, if you want to delete an entire IMF record on the “IMF decoding” form, then click on the record selector pointed to in the picture below and push the “Delete” key:

Figure 3-4: IMF decoding, deleting records procedure

Microsoft Access - [IMF decoding]

File Edit View Records Tools Window

IMF Decoding
(Double-click on blue fields to see meaning)

Find Illegal Trans On Current Record Print report

Lastname: Doe Firstname: John Middlename: R.
SSN: 123-45-6789 UserID: 69

Decode/data entry FOIA requests Tools Help

TaxYear: 1995

VALUE	INTERPRETATION
ACCOUNT NO: 123-45-6789	
CYCLE: 200312	3/26/2003
FOR: 791755	
BY: 791755	
TYP: 5 30	Specific
SPOUSE SSN: 123-45-6789	
PRIOR NAME CONTROL:	
FZ:	
LOC: 04	
MFR: 04	Form 1040, Schedules A, B, D and E. Full non-business filer (F
VAL:	
IRA:	
CAF:	
YR REMOVED:	
ENT EXT CYC: 200312	
RUF:	
FYM: 12	

Record: 1 of 1

Form View

If you want to delete a user, you must delete from the “Users” form. Be advised that **all records attached to that user are deleted when you delete a user!** For instance, if you delete a user on the “Users” form, then all the IMF records on the “IMF decoding” form, all the transactions and MF Stat codes associated with those IMF records, and all the AMDISA records in the “AMDISA decoding” form will be deleted! This is called a cascading delete and it is implemented so that the database cleans up itself automatically by preventing orphaned records from being created.

3.5 Multiuser features

The MF Decoder database is designed to be located on a share drive and simultaneously accessed by multiple users. Record locking is implemented automatically by the database for those database records that are being updated or edited. Users wishing to see the record updates of others displayed on their screen must requery the form they are viewing by pressing the F9 key.

3.6 Program Screens

The following subsections describe each major form or screen in the Master File Decoder. The use of these screens is also explained in an online video included on the MF Decoder Professional CD and listed on the opening page of the CD as “MF

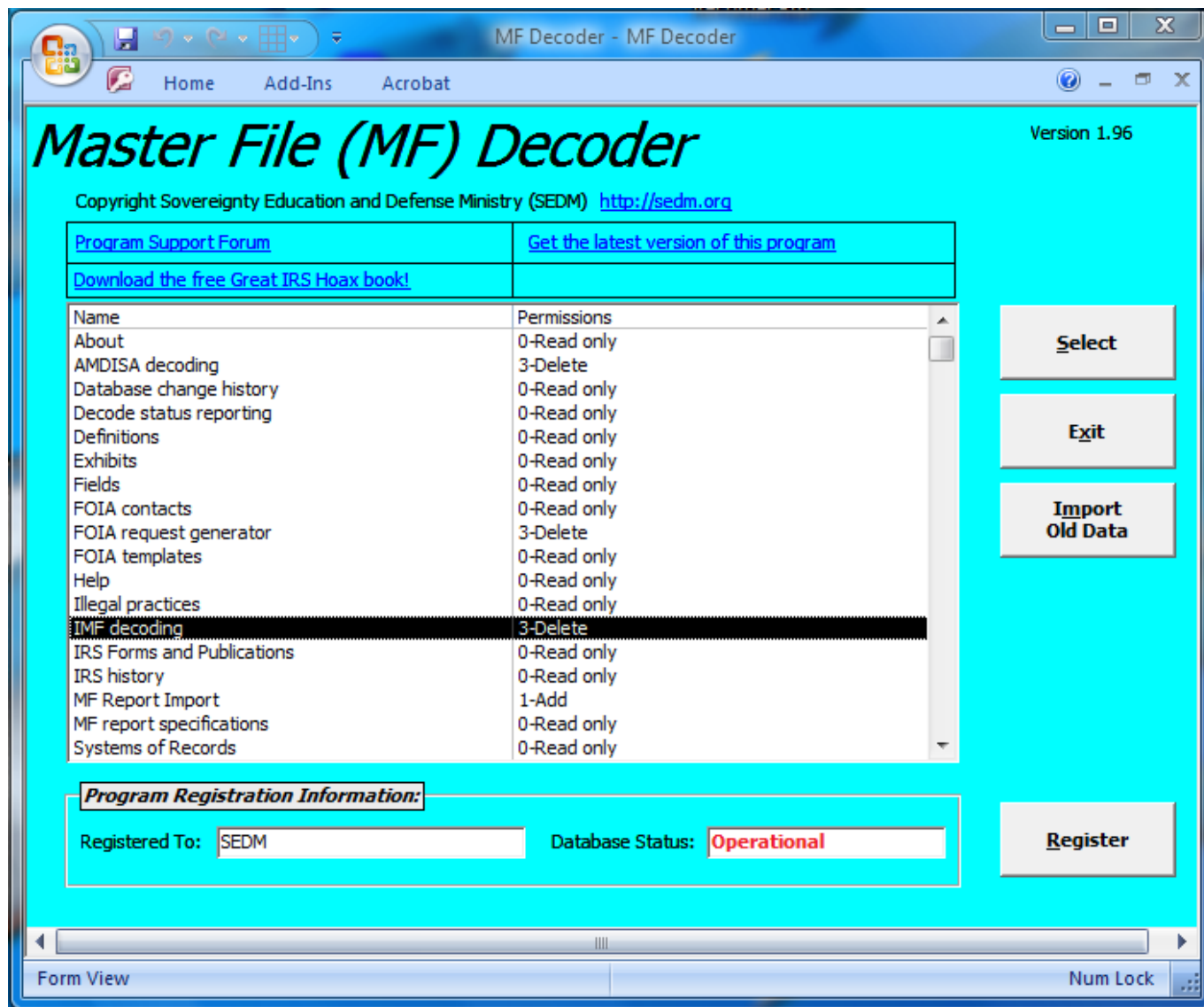
Decoder Video Tutorial”. The file name is “MFDecoder.wmv”. This video is very helpful in giving you the basics of how to use the program.

3.6.1 Opening screen

The opening screen of the program provides a means to open any of the other screens in the program. Simply click once on the form you want to open and click the “Select” button or alternatively double-click the form you want to open.

An “Import Old Data” button is provided that allows users to import data from an older version of the program so that data does not need to be reentered if they upgrade the program to a newer or more powerful version.

Figure 3-5: Opening screen



3.6.2 AMDISA decoding

The AMDISA decoding form is where you can enter the content of your AMDISA file obtained from the IRS through the Privacy Act. Don’t ask us what “AMDISA” stands for because we have not been able to find a definition anywhere in IRS literature. This file contains detailed information about the results of any examinations or audits that the IRS has done on your

tax returns or files. The AMDISA printout is probably the most revealing type of transcript you can get from the IRS because it describes what type of entity the IRS thinks that you are.

NOTE: The AMDISA report used to populate this form can ONLY be obtained DURING an audit but not either before the examination is commenced or after it is closed by the Examinations division. IRS examinations take only a few days usually, and therefore you will be lucky if you are able to get an active and open AMDISA file from the IRS by sending them a Privacy Act Request.

Figure 3-6: AMDISA decoding screen

MF Decoder - [AMDISA decoding]

File Edit View Records Tools Window

AMDISA Decoding
(Double-click on blue fields to see meaning) Print report

Lastname: Doe SSN: 123-45-6789 Firstname: John Middlename: R. UserID: 69

Decode/data entry FOIA requests Help

TaxYear: 1997

VALUE	INTERPRETATION
MFT: 30	Doc Code 11=Individual 26=FICA Virgin Island 27=FICA Puerto Rico 21
NM-CTRL: JONES	
PRIMARY-NAME: JONES, JACK & SALLY	
JULIAN-DT: 2001122	5/3/2001
ASED: 08/QQ/2000	
OPNG-CRTN/TRANSFER-DT:	
SOURCE-CD: 64	Pick-up Related to Forms 1065, 1041 and 11205--Other Than Tax Shelter
EXAM-START-CYC: 199909	
DIF-REASON-CODE: R	11205 (DIF)
DIF-CAT-SCORE:	
ACTY-CD: 534	NB TPI \$100,000 Under \$100,000
MF-TC: 914	
SPOUSES-SSN: 123-12-1234	
STATUTE-XTRCTN-IND: 1	Record has been extracted for Table 4.0 or 4.1 at some point in time
PARTIAL-AGRMT-IND:	
TTC-300-IND:	
DO/SC: 94	Northern California
POD:	
CURRENT-STATUS-CD/DATE: 82 DOCKETED APPEALS	Docketed
APPL-CD: 264	Docketed appeal, Northern California (San Francisco)
PRIOR-STATUS-CD: 81 NOT ASSIGNED APPEAL	Unassigned
PRIOR-APPL-CD: 264	Docketed appeal, Northern California (San Francisco)

Record: 1 of 1

Last name of user

3.6.3 Database change history

The screen provides a record of all of the design changes to the MF Decoder database. The records are sorted in descending order by date and they help you understand the updates and bug fixes that have occurred to the program since the last version you used.

Figure 3-7: Database change history screen

MF Decoder - [Database change history : Form]

File Edit View Tools Window Help

Type a question for help

Database change history
(Sorted in descending date order)

Version:	1.93
Date:	12/18/2007
Who:	Sovereignty Education and Defense Ministry (SEDM)
ChangeDescription:	<ol style="list-style-type: none"> 1. Added ULC, AO, CLC, and SBAO fields to the IMF decoding table and forms. 2. Added ULFactDef and AOFactDef to IMF decoding table and forms. 2. Added additional codes for MIN SE. 3. Added Exhibits F.0188 and F 0189. 4. Added ULC to Fields form and all codes associated. 5. Added CAU to Fields form. 6. Added USVI to Fields form. 7. Added values for "MF-P" field on the Fields form. 8. Added decode for "PMF" field on the IMF Decoding form. 9. Added a decode for "ACCRETION" on the IMF Decoding form. 10. Added decode for "IRS EMPL" field to IMF Decoding form. 11. Added decode for "RPTR" field on IMF Decoding form. 12. Added all the new fields and decodes to the IMF Decode report. 13. Renamed "TCFactDef" field on IMF Decoding form to "TCFactualDef".
RevID:	96

Record: 1 of 91

Version of program NUM

3.6.4 Decode status reporting

The Decode Status Reporting screen is used by professional IMF decoders who are doing decodes for multiple clients/users simultaneously. This feature is supported starting with MF Decoder Professional version 1.88 and later. It is not part of the Standard edition. The Pro CD comes with two versions of the MF Decoder program: One with status reporting and one without. The version which includes status reporting works only with Microsoft Office 2003 and will not work with any other version of Office or Access. Therefore, the number of people who will be able to use this feature will be more limited than the version without status reporting.

WARNING: You cannot install the version of MF Decoder that has status reporting unless you have the Pro CD and Office 2003 installed. If you do not have Office 2003 installed and you attempt to use the version that has status reporting, then you will get compile errors and the program will be unusable. Don't call us to ask for help solving this problem because there ISN'T a solution.

The Decode State Reporting screen uses the content of the FOIA Request Generator form to send out automated email updates to all clients whose decodes are in progress to let them know how things are going. Therefore, before you send out the automated status emails, you should make sure that the information displayed on the FOIA Request Generator form is accurate and completely up to date, or the status emails will be wrong. Microsoft Outlook is used to send the emails programmatically via Visual Basic. Following the sending of the automated status emails, a Journal entry (see the "Journal" tab on the Users screen) is made underneath each user who received the automated status email showing that the status was sent. The following three criteria must be met before the Users will receive the automated status email when you push the "Email Account Status to All Displayed Users" button on this form:

1. The client must have an email address entered on the “Users” screen.
2. The “Case Status” field for the client on the Users screen must contain the value “Open”.
3. Microsoft Outlook must be installed and running on your machine before you press the “Email Account Status To All Displayed Users” button.

The Users/clients displayed on this form are all those who will receive the automated status email and consist of all those people indicated on the Users screen who have the field “CaseStatus” set to “Open” and who have a nonblank “EmailAddress” field value. Below is a screen shot of what this screen looks like.

Decode Status Reporting

Automatically reports current status of all accounts via email that have "CaseStatus=Open". When statusing is complete, a journal entry is automatically made of the status report being sent. Status information is derived from the FOIA Request Generator screen so please make sure this information is current BEFORE attempting automated statusing. We suggest using this feature weekly for those doing professional IMF decoding for multiple clients.

IMPORTANT: Must have Microsoft Outlook installed and running before attempting to send status

Email Account Status To All Displayed Users

Lastname:	Firstname:	Middle name:	Year LastFiled:	Decode BegYear:	Decode EndYear:	HomePhone:	WorkPhone:	Email:
Doe	John	R.	2000	1991	2002	999-999-9999	888-888-8888	private@yahoo.com

Record: 1 of 1

Last name of user

Before you send the automated status email, please ensure that you accomplish the following, in order to ensure that your status email is accurate and useful for your client:

1. The “DecoderName” field must be set on the Users screen for each user/client to indicate the person or organization who is assigned to do the decoding for each specific user.
2. The “Next StepAndDate” field on the Users screen is updated with the current status of the open client.

Below is a sample of what the automated status email looks like that is sent out by this screen to users who meet the criteria for receipt on the Users screen:

From: Decoder [decoder@confidential.com]
 To: john.doe@decodeclient.com
 Subject: Automated IMF Decode Status Report for John Doe

Automated IMF decode status report for: John Doe
 Date: 1/16/2005 10:23:52 PM
 Client number: 123-45-6789
 Assigned Decoder Name: FRED

This message contains the status of all Privacy Act Requests to date for the client indicated above. If you find anything incorrect about this status message, then please reply with problems noted. If you have received any responses for which the DATE RESPONSE RECEIVED field below is blank, then please fax them to us immediately.

Status of specific Privacy Act Requests to date are listed below:

PRIVACY ACT REQUEST #I01:

Receiving Disclosure Office: IRS Memphis Service Center
Date Sent To Client: 12/13/2004 12:11:46 PM
Date Response Received:
Date Entered/Decoded:

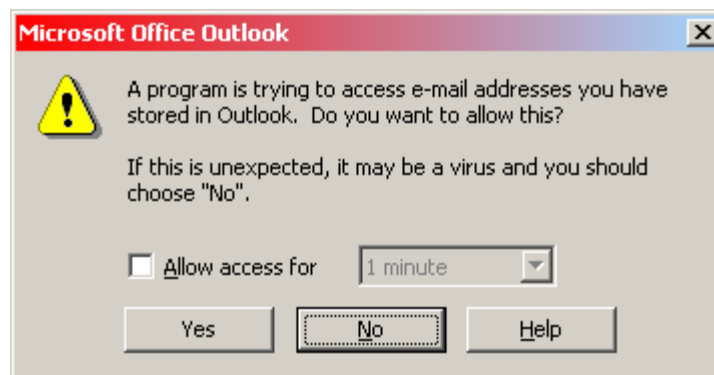
Below is what the Journal entry looks like that is entered on the Users screen under the "Journal" tab for all users who received the automated status email:

Date	Memo
1/17/2005	Sent automated status update to client via email.

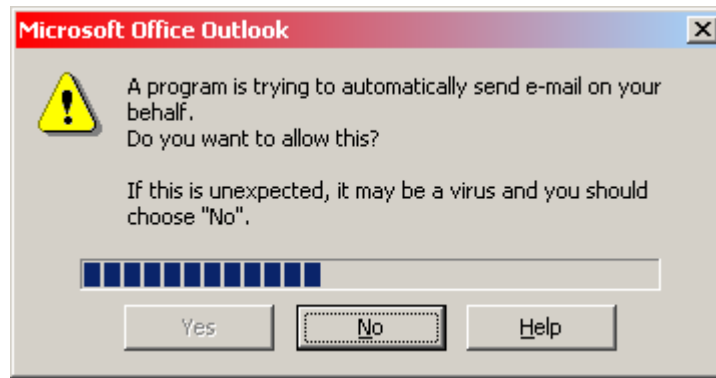
Antivirus features were added to Microsoft Outlook starting with version 2002 that may complicate automated statusing. This is explained in Microsoft Knowledge Base Article Q290500 available at:

<http://support.microsoft.com/kb/290500/en-us>

The purpose of this "feature" is to prevent Visual Basic Scripts emailed to you as attachments from taking over your system and turning your computer into a super spam-blastor without you even knowing it. Unfortunately, the only way Microsoft could come up with to block such abusive spam programs is to interfere with the legitimate uses of this feature by bona-fide programs such as MF Decoder. For instance, when you click on the "Email Account Status to All Displayed Users" button, you will get the following dialog box in Outlook 2003 and later:



In response to the above dialog box, check "Allow access for" and then select "10 minutes". Then click "Yes" and proceed with sending the emails. After you do this, you will see the following dialog, which will appear once for each client who is to receive automated email status information. In response to the below dialog, wait about ten seconds and then select "Yes". After you click "Yes", the automated email will be sent by MF Decoder to the client it has selected for that particular iteration.



3.6.5 Definitions

The Definitions form provides a detailed list of all acronyms and terms used by the IRS. The definitions are derived mainly from the IRS 6209 Manual and the IRS Internal Revenue Manual (IRM). The "Authority" block describes where the definitions were obtained from.

Figure 3-8: Definitions screen

 A screenshot of the "MF Decoder - [Definitions : Form]" window. The window has a menu bar (File, Edit, View, Records, Tools, Window, Help) and a toolbar with various icons. The main area has a cyan header with the title "Definitions" and a link: "Additional definitions at: <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>". Below the header, there is a form with the following fields:

- Term:** 23C
- Definition:** Assessment Date; Master File Notice Date
- Authority:** 6209 Manual, Section 1.1; IRM Exhibit [8.1.1]1-10 (07-10-2000)
- Weblink:**
- DefID:** 47

 At the bottom, there is a status bar showing "Record: 1 of 768" and a "Term" field.

3.6.6 Exhibits

The Exhibits form provides an index of legal exhibits, which are usually in Adobe Acrobat format. Each exhibit contains a scanned image of a particular IRS or government document that demonstrates a legal fact and which can be used as evidence in a court trial. These exhibits are provided as backup for all the inferences and conclusions that the MF Decoder reaches about your own personal IMF report.

Exhibit files are maintained in a subdirectory of the directory where the MF Decoder database is installed that is named "Exhibits". This directory contains a sequence of exhibit files. There are three types of exhibit files:

Table 3-1: Exhibit file name prefixes

File name prefix	Category/type of exhibit
T	Transaction code description evidence used on the "Transaction codes" form of the database
F	Field description evidence used on the "Fields" form of the database.
P	Procedural description evidence used mainly on the "Illegal practices" form and within the IMF decoding screen in describing illegal aspects of a transaction record or IMF field.

Each file name has after the letter prefix a period and then a four digit number with leading zeros. For instance, exhibit "F.0003" is exhibit 3 within the Field definitions group of exhibit, and it's exhibit file is named "F.0003.pdf". You can open this file and view it with Adobe Acrobat if you obtained your copy of the MF Decoder in CD-ROM format.

Figure 3-9: Exhibits screen

Microsoft Access - [Exhibits : Form]

File Edit View Tools Window Help

Exhibits

This form constitutes an index of exhibits used to prove the meaning of various fields and transactions and illegal practices on the Fields and Transactions and Illegal Practices forms. These exhibits may be obtained separately as an additional enhancement to this program. The exhibits can then be used during litigation to quickly call up evidence from IRS publications proving the meaning of a specific field, transaction, or definition.

ExhibitType: **IRS Form** ExhibitNum: F.0001

WebAddress: _____

Title: IRS 23C Assessment Form

DateAcquired: _____

Source: Internal Revenue Service

FileName: F.0001.pdf

PublicationName: IRS Form 23C

PublicationNumber: _____ PubDate: 10/1/1987

PageRange: _____ Section(s): _____

Author: Internal Revenue Service

Notes: This blank form was obtained through a Freedom of Information Act request of the Internal Revenue Service. Secondary exhibit for "23C DATE" field.

ExhibitID: 2

Record: 1 of 187

Type of publication

3.6.7 Fields

The fields form lists all the fields used on various IRS reports and the values these fields can have (on the “Field values” tab. This screen is called by and opened by the “AMDISA decoding” and “IMF decoding” screens when a user double-clicks on a blue-colored field to find out what the field means.

The “Field codes” tab describes subfields that make up this field. For instance, the Document Locator Number (DLN) is comprised of seven different subfields or codes, including Service Center (SC), Tax Class, Document Code (DC), Julian Date, Blocking Code, Serial Number, and List Year. This tab shows each of these subfields and the character positions that these subfields occupy within the field described.

The “Files this field appears in” tab describes what types of files this field appears in.

Figure 3-10: Fields screen

MF Decoder - [Fields]

File Edit Insert Records Window Help

Fields

FieldName: **ACTY-CD**

Type: Text lookup NumCharacters: 3

Description: Activity Code

Notes: A 3 digit code that categorizes classes of returns. (See Abstract Code for Forms 720) When requesting that a filed return be opened on AIMS, enter an estimated activity code. The opening record sent to AIMS from Master File will overlay the estimated code with the correct code. For non-filers, update the activity code after the examination is completed based on the new AGI. (L14-

Authority: IRS 6209 Manual, section 12.8, p. 12-18; IRM 48(13)1, Exhibit 400-8;IRM 4.4.1.6

ExhibitFile:

WeblinkWhereDefined: <http://www.irs.gov/irm/page/0,,id%3D21630,00.html>

SecCodeMeaning: FieldID: 132

Field values | Field codes | Files this field appears in

RangeBegin Code:	RangeEnd Code:	Secondary Code:	File:	Title:	Remarks:	Authority
011				IRC 444 FY Election Txpds 8806 to 9003 only	Excise-Form 720	
014				Aviation Fuel-Gasoline Non-Commercial	Excise-Form 720	
016				Petroleum-Imported	Excise-Form 720	
017				Imported Chemical Substance	Excise-Form 720	
018				Oil Spill-Domestic Petroleum (prior to 7/1/93)	Excise-Form 720	
019				Ozone Depleting Chemicals imported	Excise-Form 720	

Record: 1 of 165

Record: 14 of 268

Name of this field

3.6.8 FOIA contacts

The FOIA contacts screen lists contact information for all of the offices of the government and especially the IRS that you can request information from under the Freedom of Information Act and the Privacy Act. These offices are called “Disclosure

Offices”. The information on this form is important because the IRS has removed the list of these offices from their website to discourage people from requesting their IRS electronic record. Expect this type of obstruction of justice to worsen as this program sees wider use throughout the tax honesty movement. Items from this form are selected by the “Users” form, when the operator is choosing which IRS office to send FOIA requests to.

Figure 3-11: FOIA contacts screen

MF Decoder - [FOIA contacts]

File Edit Insert Records Window Help

Type a question for help

FOIA contacts

Additional contacts at: <http://famquardian.org/Subjects/Taxes/Contacts/Contacts.htm>

LocationName: IRS Atlanta Disclosure Office

OrgName: IRS Atlanta Disclosure Office

Address1: Room 1905, Stop 602-D

Address2: 401 W. Peachtree Street, N.W.

City: Atlanta

State: GA **ZipCode:** 30308-3539

BusPhone: 404-338-8539 **FaxPhone:** 404-338-8542

Email address:

WebAddress: <http://www.irs.gov>

Notes:

ContactID: 13

POINTS OF CONTACT:

Lastname:	Firstname:	Middlename:	WorkPhone:	Notes:	ContactPOCID:
Mason	Rita		404-338-8515	ID #58-05221	1
Melsen	C.		404-338-8538	ID #58-09375	29
Winburn	Mel			ID #: 58-07671	25
Young	Valdine		404-338-8539	ID #: 58-09008	18
*					(AutoNumber)

Record: 3 of 43

Location name (for putting in list boxes)

3.6.9 FOIA templates

This screen contains canned templates for all of the predefined FOIA requests that the MF Decoder program produces. The data in this screen is used by the “FOIA generator” form in order to select the FOIA request appropriate for your situation.

Figure 3-12: FOIA templates screen

MF Decoder - [FOIA templates : Form]

File Edit View Records Tools Window

FOIA templates

Number: 101

SituationName: First Week FOIA: Requesting IMF records

Type: Initial

Description: Send this out on the first week.

FOIADocument:

EnclosuresDocument:

FOIATemplateID: 7

Deliverables Exhibits

ItemNum:	Details:
01	A copy of all documents maintained in the system of records identified as "Individual Master File (MF) specific and not literal; Data Service, Treasury/IRS 24.030" or simple "IMF MCC TRANSCRIPT-SPECIFIC"
	<div> <div>MergeType: None</div> <div>FOIATemplateDelivID: 5</div> </div> <div> <div>Authority: Treasury/IRS 24.030</div> </div>
02	A copy of all documents identified as Individual Master File (IMF) specific and not literal; Data Service, Treasury/IRS 24.030" "IMF MCC TRANSCRIPT-COMPLETE"
	<div> <div>MergeType: None</div> <div>FOIATemplateDelivID: 6</div> </div> <div> <div>Authority: Treasury/IRS 24.030</div> </div>
03	A copy of all documents identified as "OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER TRANSCRIPT"

Record: 1 of 4

Record: 1 of 13

FOIA number

Some but not all records on this screen include a Word version of the FOIA request associated with the particular FOIA. The Word version can be helpful in allowing you to create a FOIA manually using Microsoft Word. However, you can also use Word to edit a version that doesn't have an embedded Word version in the "FOIA Document" field. To do this, simply go to the "FOIA request generator" screen and populate a record with the FOIA data you want to send. Then simply click the "Print" button. A dialog box will pop up asking you how you want to print as follows:

Figure 3-13: Print Report dialog of the FOIA request generator screen

PRINT REPORT

Report name: IMF decoding report

SELECT REPORT TYPE:

☐ RTF File

☐ HTML File

☒ Hardcopy

☐ Preview

File name:

Print **Cancel**

NOTE: Prints on DEFAULT printer.

Simply click on the “RTF File” option and fill in the “File name” field with the path and file name you want the Word file to be saved to. Then click “Print”. After printing is finished, you can find an editable RTF file in Word format that you can use as a starting point to manually make your own FOIA.

3.6.10 FOIA request generator

This form allows a user to print a FOIA request appropriate for his or her situation and keep track of the government’s responses to these requests. The subform on this form is similar to the “FOIA requests” subform found on the “IMF decoding” and “AMDISA decoding” forms, with the only difference being that these other forms don’t have a “Print” button like this form.

Figure 3-14: FOIA request generator screen

MF Decoder - [FOIA request generator]

File Edit View Tools Window Help Type a question for help

FOIA request generator
(Double-click on blue fields to see meaning)

Lastname: Doe
 Firstname: John
 Middlename: R.
 SSN: 123-45-6789
 UserID: 608
 IRS Service Center: IRS Atlanta Service Center

Update User Data

FOIA Requests (in descending date order):

Date Requested:	Date Recvd:	Date Resp Entered:	BeginningTaxYear:	EndingTaxYear:	FOIAID:	Document
12/13/2004			1991	2002	1431	123-41-2341
			IRS Memphis Service Center	I01		
			BeginningTaxYear:	EndingTaxYear:	(AutoNumber)	
			IRS Atlanta Service Center			

Record: 1 of 1

Last name of user

3.6.11 Illegal practices

This screen catalogues all of the various methods and practices used by dishonest and incompetent IRS employees to falsify your IRS electronic records. These techniques are flagged by the program within your IMF and AMDISA files so you can see how they were done. The “DetectionLogic?” field will be checked if the MF Decoder program implements logic to detect this type of fraud in your IMF or AMDISA files. The subform below entitled “Affected Transactions” describes all the transaction numbers that are affected by or used by this illegal practice, as derived from the “Transaction codes” form. You can double-click on each transaction code number to view further details on that type of transaction.

If you encounter additional techniques beyond what appears in this form, we would appreciate hearing about them so that we can add them to the program data and logic.

Figure 3-15: Illegal practices screen

Microsoft Access - [Illegal practices]

File Edit View Tools Window Help

Illegal practices (See Transaction code form, "When illegal" tab for more illegal practices)
(Double-click on blue fields to see meaning)

Name: Assessments outside the ASSED date

Where: IMF transactions

DetectionLogic? ☐

Definition: The IRS frequently procrastinates doing assessments to the last minute. They will wait until the the Assessment Statute Expiration Date is about to toll and then they will try to do an assessment and backdate the effective date as far back as they can to maximize interest and penalties against the "taxpayer". Frequently, however, the assessment Transaction Date will be after the ASSED, which means it was an invalid assessment. The AIMS computer system does error checking and will not permit an invalid assessment to be entered. However, if the record or module is in freeze mode (FZ field has a T or C), then the record can be manually manipulated by the operator and invalid assessments can be entered without the computer rejecting them.

When you are looking for fraud of this kind, examine the Freeze Code (FZ field) for a "T" or "C" value. The right hand part of the FZ field has a four digit value that shows the IRS Service Center that placed the

Authorities:

ExhibitNum: **IllegalID:** 4

Affected transactions Affected fields

TransCode:	Title:	MethodDescr:	IllegalPract TransID:
160	Manually Computed Delinquency Penalty		1
190	Manually Assessed Interest-Transferred in (See TC 370)		2
196	Interest Assessed		3
240	Miscellaneous Penalty		4
290	Additional Tax Assessment		5

Record: 1 of 9

Record: 1 of 10

Name of this fraud technique

3.6.12 IMF decoding

This screen is where you enter data appearing on an IMF-MCC-TRANSCRIPT-SPECIFIC report received from the IRS. The IRS is the most important IRS file and no one should be without a copy of their latest one from the IRS. You can obtain this report using the Privacy Act as described in Chapter 3 later in this document.

Figure 3-16: IMF decoding screen

IMF Decoding
(Double-click on blue fields to see meaning)

Find Illegals On Current IMF **Print report** IMF decoding report

Lastname: Doe Firstname: John Middlename: R.
SSN: 123-45-6789 UserID: 713

Decode/data entry All transactions (read only) Information Returns Import Errors Client data FOIA requests Tools Help

TaxYear: 1995 **Explanation:** Tax Return

	VALUE	Specific/ Complete/ Both	FACTUAL DEFINITION
ACCOUNT NO:	123-45-6789	Both	
CYCLE:	200312	Both	3/26/2003
FOR:	791755	Both	
BY:	791755	Both	
TYP:	S-30-199512	Both	Specific, MFT=30, Tax Year=199512
BODC:	SB	Specific	MFT: 30
BODCLC:		Specific	Small Business and Self-Employed (TC150 < \$10,000,000)
SPOUSE SSN:	123-45-6789	Specific	
PRIOR NAME CONTROL:		Both	
FZ>:		Both	
ULC:			
AO:			
CLC:			
SBAO:			

Record: 1 of 1 No Filter Search

Last name of user Num Lock

3.6.12.1 Decode/data entry tab

This tab is where you enter information off of the IMF Specific or IMF Complete report you receive back from the IRS. You can obtain these reports from the IRS by clicking on the “FOIA requests” tab and generating the I01 or I02 FOIA templates.

3.6.12.2 All transactions (read only) tab

The “All transactions (read only)” tab provides a display of all of the transactions in all IMF under the username displayed for all tax years and modules. This provides a global picture of all IRS activities against the user for all tax years. This can be very useful for quickly pinpointing specific transaction types and patterns in order to simply fraud or illegal activity detection and classification.

Figure 3-17: All transactions tab

IMF Decoding
(Double-click on blue fields to see meaning)

Find Illegals On Current IMF

Print report IMF decoding report

Lastname: Doe SSN: 123-45-6789 Firstname: John Middlename: R. UserID: 713

Decode/data entry All transactions (read only) Information Returns Import Errors Client data FOIA requests Tools Help

TaxY	Explanation	TransactionDt	TC	TCFactualDef	CyclePostDa	DLN	JulianD
1995	Tax Return	04151996	836	Overpayment Credit Elect Transferred to	199649	29221-314-18004-6	11/9/19
1995	Tax Return	04151996	768	Earned Income Credit	199649	29221-314-18004-6	11/9/19
1995	Tax Return	04151996	460	Extension of Time for filing	199638	68277-238-13096-6	8/25/19
1995	Tax Return	06161996	150	Return Filed & Tax Liability Assessed	199620	68277-238-13096-6	8/25/19
1995	Tax Return	08151996	460	Extension of Time for filing	199620	45217-112-41020-6	4/21/19
1995	Tax Return	06181997	425	Reversed TC 424 (Delete TC 424 to hidden NMF	199726	94277-169-20000-7	6/18/19
1995	Tax Return	06281997	420	Examination Indicator (persons	199728	94277-179-00000-7	6/28/19

Record: 1 of 45 No Filter Search

Record: 1 of 1 No Filter Search

Tax year Num Lock

3.6.12.3 Information returns tab

The Information returns tab provides a way to record all information returns filed against the user identified at the top of the screen. This screen is automatically populated from the MF report import screen by importing the IRPTRN report or you can enter the data manually. Use this screen to keep track of all information returns that need to be corrected using the following form:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

Figure 3-18: Information returns tab

3.6.12.4 Import errors tab

The Import errors tab records all errors that have occurred for the displayed user in importing MF reports from the MF Report Import screen. It is read only and is automatically populated during the report import process. You can clear the content of this screen from the MF Report Import screen, if you have the Professional version. If you have the Standard version, this tab is not useful for anything.

Figure 3-19: Import Errors tab

IMF Decoding
(Double-click on blue fields to see meaning)

Find Illegals On Current IMF **Print report** IMF decoding report

Lastname: Doe **SSN:** 123-45-6789 **Firstname:** John **Middlename:** R. **UserID:** 713

Decode/data entry | All transactions (read only) | Information Returns | Import Errors | Client data | FOIA requests | Tools

DateTime:	Tax Period:	ReportSection:	Rpt Page#:	Rpt Line#:	Trans Num:	Description:
7/3/2009	200212	Entity module	1	17		Extra field data: [RS EMPL- F
7/3/2009	200212	Entity module	1	15		Extra field data: SMELT- B
7/3/2009	200212	Entity module	1	17		Missing field: IRS EMPL-
7/3/2009	200212	Entity module	1	17		Missing field: JUST-
7/3/2009	200212	Entity module	1	15		Missing field: PMF-
7/3/2009	200212	Entity module	1	15		Missing field: SHEL-
7/3/2009	200312	Entity module	1	17		Extra field data: :[RS EMPL- F
7/3/2009	200312	Entity module	1	17		Missing field: IRS EMPL-
7/3/2009	200312	Entity module	1	17		Missing field: JUST-
7/3/2009	200412	Tax module	1	29		Extra field data: IA CO-0 A
7/3/2009	200412	Tax module	1	29		Missing field: FMS-
7/3/2009	200412	Tax module	1	29		Missing field: IA CD-

Record: 1 of 12 No Filter Search

Record: 1 of 1 No Filter Search

Dat and time of error Num Lock

3.6.12.5 Client data tab

This screen displays a subset of the client data available on Users screen. It is provided for quick reference during the decoding process.

Figure 3-20: Client data

3.6.12.6 FOIA requests tab

The “FOIA requests” tab/subform contains a list of all FOIA requests accomplished by or in behalf of this user and the date the response was received from the government. The “Sent To” field on this tab identifies which IRS office the FOIA request was sent to, selected from the “FOIA contacts” form. Items on this list are sorted in descending date order so that the most recent FOIA event appears at the top of the list. This form looks almost exactly like the “FOIA request generator” form, except that it does not have the “Print” button.

3.6.12.7 Tools tab

This tab displays all the tools you can use to do conversions on selected types of data. For instance, you can use it to compute an equivalent calendar date from a CyclePostDate.

3.6.12.8 Help tab

IMF Decoding
(Double-click on blue fields to see meaning)

Lastname: Doe **SSN:** 123-45-6789 **Firstname:** John **Middlename:** R. **UserID:** 713

Find Illegals On Current IMF **Print report** IMF decoding report

Decode/data entry All transactions (read only) Information Returns Import Errors Client data FOIA requests Tools Help

KEYBOARD SHORTCUTS

FUNCTION KEY	DESCRIPTION
Ctrl-F	Put cursor on field you want to search and use this function key to search the field.
Ctrl-F6	Toggle to different screens.
Ctrl-F4	Close this screen.
Alt-F4	Exit application.
Ctrl-PgUp/PgDown	Move to previous/next record when in edit mode.
PgUp/PgDown	Move to previous/next record when in display only (not edit) mode.
Shift-F2	Zoom in on long text field and view the whole thing in a new window.

EDUCATIONAL/REFERENCE WEBLINKS

1. [Great IRS Hoax book \(free\)](#)
2. [Tax Fraud Prevention Manual](#)
3. [Important Government Tax Contacts](#)
4. [Nontaxpayer's Audit Defense Manual](#)
5. [Federal Forms and Publications \(our list\)](#)
6. [IRS Website Search](#)

DECODING HELP

1. [IRS 6209 Manual](#)
2. [Obtaining and analyzing your IRS Individual Master File \(IMF\)](#)
3. [Internal Revenue Manual \(IRS\)](#)
4. [IMF Decoding \(full service\)](#)

Record: 1 of 1 No Filter Search Form View Num Lock

3.6.12.9 Transactions tab

The “Transactions” tab/subform lists the transactions appearing at the end of the IMF transcript as entered by the user. These transactions describe all the actions taken by revenue officers that affect your tax module for a given year. Below is an example MF STAT section of an IMF Specific, which would be entered into this area:

```

716 04152000      1,469.00- 200036 29221-233-33901-0
                                AVAILABILITY DT-

460 04152001----- 200117 93217-105-04207-1
                                EXT DATE-08152001  709-IND-0

140 07022002      0.00  200228 94249-183-00000-2
                                PRC-

971 09072002----- 200238 29277-652-56856-2
                                XREF-
                                X-MFT-00 MEMO-
                                971 CD-611
                                FTD ALRT-0

598 10212003----- 200344 29249-694-61886-3
                                COLCLOS-57
                                XREF-

```

For the above diagram, the line that starts with 971, the codes are as follows:

1. "971"=Transaction Code. "971" means "Amended/Duplicate Return cross reference TIN/Tax Period Data-Bankruptcy Abatement" by looking it up on the Transactions screen of the MF Decoder.
2. "09072002"=Is the date of the entry. This would be September 7, 2002.
3. "200238"=The Cycle Post Date for the status change. This equates to "9/24/2002" using the "Tools" tab on the IMF Decoding Screen, which has a conversion tool to convert Cycle Post Dates to Calendar dates.
4. "29277-652-56856-2"=Document Locator Number (DLN).
5. Subfields:
 - 5.1. "XREF-"=Cross-reference
 - 5.2. "971 CD-611"=Action Code. "611" equates with "IDRS notices CP504/604, CP523/623 and CP518/618, and ACS Letters LT40/LT41 sent to taxpayer. Using a letter 3164 to meet the statutory requirement requires a manual update to IDRS of a TC971 Action Code 611 for each tax module."
 - 5.3. "X-MFT-00"=Cross-referenced Master File Tax (MFT) code when transaction was accomplished.
 - 5.4. "MEMO-"=Text memo.
 - 5.5. "FTD-ALRT-"=Federal Tax Deposit Alert code.

3.6.12.10 MF Stat Codes tab

The "MF Stat Codes" tab/subform describes mostly the notices that were sent to the taxpayer. These codes appear at the very end of your IMF transcript. Below is an example MF STAT section of an IMF Specific, which would be entered into this area:

Figure 3-21: MF STAT Section of IMF Specific report

```

MF STAT-04 05072001 EXT DT-08152001      200117
MF STAT-02 07022002      NOTICE AO-      200228
MF STAT-02 07222002 1  NOTICE AO-29      200228
MF STAT-02 09162002 4  NOTICE AO-29      200236
MF STAT-03 10282002 8  NOTICE AO-29      200242
MF STAT-06 10212003      0.00      200344

```

For the above diagram, the third line down, the codes are as follows:

1. "02"=MF STAT CODE. "02" means "Return not posted; letter or inquiry mailed."
2. "07222002"=Is the date of the entry. This would be July 22, 2002.
3. "1"=Status Indicator. A value of "1" means the following on an Individual Master File: "IDRS has sent first delinquency notice (Form CP 515 I/B, CP403 EP, CP 411 EO)".
4. "NOTICE AO-29"=The Area Office that the notice was mailed from. Area Office 29 is "Ogden Service Center"
5. "200228"=The Cycle Post Date for the status change. This equates to "7/16/2002" using the "Tools" tab on the IMF Decoding Screen, which has a conversion tool to convert Cycle Post Dates to Calendar dates.

3.6.12.11 Control base tab

This tab is where you enter data off the TXMOD report, Control Base Section. The Control Base Section appears at the end of the TXMOD report. You can obtain a TXMOD report by executing an I02 FOIA request. Completing information in this tab for the selected tax year or module is the only way you will be able to find out about who did a specific transaction on your record. Once you have filled in information on this tab, you can then push the “Find Illegals” button and the database will go back and compute the IRS employee responsible for executing the transaction and put the information on the “Trans Notes/Employee” tab under the “Action-EmpNum” and “Action-EmpInterp” fields. Below is an example CONTROL BASE section of a TXMOD report which would be entered into this area:

```

-----CONTROL BASE AND HISTORY INFORMATION-----
C# STATUS ACT-DT ACTION-EMP ACTIVITY RCVD-DT ASSIGN-TO CAT ORG F S
01 M 02202003 0469458300 FRIVMAIL 12202002 0469401111 AUDT G
M 04302003 0469404199 FRIVMAIL 12202002 0469442524 AUDT G
M 05292003 0469442524 IRP/SFR 05222002 0469408888 AUDT G
M 07302003 0469404199 REASSIGN 05222002 0462400000 AUDT G
A 08162003 0462455750 ASSIGN 08162003 0462455750 AUDT G
A 08162003 0462455750 L-1862 08162003 0462455750 AUDT G
A 10292003 0462409361 PENTOPOST 08162003 0462455750 AUDT G
A 11202003 0462455750 TO90DAYS 08162003 0462455750 AUDT G
02 M 05292003 0469442524 IRP/SFR 05222002 0469408888 AUDT G
C 05292003 0469442524 IRP/SFR 05222002 0469408888 AUDT G
H 02202003 0469458300 MOD UPDATE R

```

For the above diagram, the first line down, the codes are as follows:

1. “01”=Control number. This is the first control event in the history of this Module.
2. “M”=This is the STATUS code. “M” means “Other-Long term delay”.
3. “02202003”=ACT-DT, which means Action Date. This would be February 20, 2003.
4. “0469458300”=ACTION-EMP. This is the IRS Employee number which accomplished and/or recorded the entry in the IDRS computer system. In this case, this employee number is broken down as follows:
 - 4.1. “04”=The action occurred at the Andover Campus, because this is the AO, or Area Office.
 - 4.2. “694”=Organization, Function, and Program code. The value of “694” under the “OFF” field says “Reserved” in the MF Decoder.
 - 4.3. “58300”=Employee number 58300 at the Andover Campus accomplished this transaction.
5. “FRIVMAIL”=ACTIVITY. This is the what happened for this particular control event. In this case, the IRS received a “Frivolous Mail” from the alleged “taxpayer”.
6. “12022002”=RCVD-DT. Date the action was accomplished and/or recorded.
7. “0469401111”=ASSIGN-TO. Employee who is the supervisor or person responsible for this action. Decode same as “ACTION-EMP” field above.
8. “AUDT”=Category code. “AUDT” means “Special Audit”.

3.6.12.12 Field Discrepancies (read only) tab

The “Field discrepancies” tab/subform lists all the discrepancies within the fields that are part of the “Entity Module Portion” or the “Tax Module Portion” of the IMF report.

3.6.12.13 Balance Sheet (read only) tab

Finally, the “Balance sheet” shows a list of all the transactions and the overall balance after each transaction. The content of this sheet is derived from all transactions within the IMF. Note that a “Credit” amount is shown for cases where the amount on the IMF report has a minus (“-”) after it in the Transactions list of the printed IMF report, while a “Debit” amount applies to amounts that do not have the minus after them. The records are sorted in descending date order, where the most current transaction is at the top of the list.

3.6.12.14 Illegal status tab

This tab displays the illegal status results for the transaction currently displayed on the “Transactions” tab. It is only filled in after you push the “Find Illegals” button.

3.6.12.15 DLN meaning tab

This tab displays the meaning of the Document Locator Number under the transaction currently displayed on the “Transactions” tab. It is read only and the data is updated only after you commit the transaction information to the database by moving off the record and back on.

3.6.12.16 Sub fields tab

This tab displays all the subfields underneath the transaction currently displayed on the “Transactions” tab. The fields appearing in this list are updated automatically after you enter the “TransactionCode” on the “Transactions” tab and move off the field. Some transaction numbers can have quite a few sub fields. For instance, the TC150 transaction can have up to 48 subfields. The automatic listing of all the subfields saves you a lot of data entry time. If the automatic listing of the subfields doesn’t add all the subfields underneath the transaction appearing on your IMF Specific or IMF Complete report, you can enter the subfields manually yourself using the drop-down list provided.

3.6.12.17 Trans Notes/Employee tab

This tab displays details about the specific IRS employee who performed the transaction. It provides the employee number and details on where he or she is located. The employee number may be entered manually by you. Alternatively, you can populate the Control Base tab from your TXMOD report and have the database fill in these fields automatically when you push the “Find Illegals” button.

3.6.13 IRS forms and publications

This form is a catalog of the various IRS forms and publications, and the characteristics of each one. Each form has a whole screen of data devoted to it. Data to populate most of the fields appearing on this form are derived from the IRS 6209 Manual, Section 2.1.

The “Tax Classes” tab describes all of the tax classes that this form affects or implements.

The “MFT Codes” tab/subform lists all of the Master File Tax Codes that are assigned to this form. These codes are used by IRS terminal operators when entering data off the form.

The “Document Codes” tab/subform lists all the two-digit document codes assigned to this form. Each form can implement more than one document code.

The “Master Files Where Used” tab/subform lists the master file types which can be affected by this form.

Figure 3-22: IRS forms, publications, and notices screen

MF Decoder - [IRS forms, publications, and notices]

File Edit View Records Tools Window Help

IRS forms, publications, and notices

Additional forms at: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

Much of this list was derived from section 2 of the [IRS 6209 Manual](#)

Type: Form

Number: 1000 **OMBctlNum:**

Name: Ownership Certificate

Description:

Source: 6209 Manual , section 2.1;IRM Exhibit [1.15.2]22-3 (09-30-98)

Document:

FormPubID: 387

Tax Classes MFT Codes Document Codes Master Files Where Used

TaxClass:	Notes:	FormsPubsTaxClassID:
		(AutoNumber)

Record: 1 of 1

Record: 1 of 1037

Type NUM

3.6.14 IRS history

The IRS history form lists the detailed history of the IRS from its creation in 1862 all the way to the present time. Records are sorted in descending numeric order by Year. This screen is very useful when you are attempting to obtain documents from the IRS under the Freedom of Information Act so that you know what to ask for within any given context based on the history of the organization.

Figure 3-23: IRS history screen

MF Decoder - [IRS history : Form]

File Edit View Records Tools Window

IRS History (sorted in descending order by year)

[Click here to read "Work and Jurisdiction of the Bureau of Internal Revenue"](#)

Year:	2002
Date:	1/1/2002
Title:	IRS Removed the Internal Revenue Manual (IRM) from their Website Search Engine
Type:	Cover-up
Description:	<p>Frustrated by our website and dedicated patriots everywhere who have been reading the law and the IRS publications to defend their legal and Constitutional rights to not pay direct taxes, the IRS completed redesigning their website (http://www.irs.gov) to remove key portions from their search engine, thereby making it more difficult for patriots to find help on important subjects and understand their responsibilities using the IRS website.</p> <p>The most valuable portion of their website, the Internal Revenue Manual (IRM), was moved from the Tax Professional's Corner to the FOIA area of their website and conspicuously removed from their search engine. The FOIA area of most government websites is reserved for things the government doesn't want to disclose to people but has to anyway under the Freedom of Information Act (FOIA). The IRM is several thousand pages long and removing it from the website search engine makes it extremely difficult and inconvenient for patriots and freedom advocates to locate relevant information and properly comply with federal tax law. We would be willing to bet that their internal intranet accessible only to IRS employees has the document added to their search engine for more convenient use by its own employees. We'd recommend doing an FOIA request to find this out to gather evidence to document this hypocrisical.com. Please send us a copy of your FOIA response from the IRS if you</p>
Authority:	Great IRS Hoax, section 6.4.13
MilestoneID:	43

Record: 1 of 44

Year of this milestone

NUM

3.6.15 MF report import

The MF report import screen was added to MF Decoder Professional starting with version 1.96. It does not appear in the Standard version of MF Decoder. It allows the direct importation of IMF Specific and Information Return master file reports obtained through the Freedom of Information Act (FOIA). Users who want to avoid having to type in the data from the master files may use this screen to automatically enter the data from a text file produced using an OCR program such as Omnipage or Omnipage Pro. Instructions for using this screen to automate data entry are contained later in section 3.14.

Figure 3-24: MF report import screen

MF Report Import

User: (From "Users screen". MANDATORY)

ReportType:

Import Directory:

INSTRUCTIONS:

This screen only reads files with the extension "TXT" produced by scanning in the IMF Specific report and converting to text using Nuance OmniPage in the "Spreadsheet" mode. It DOES not scan in PDF files. Before you begin the import, you should create a User record on the "Users" screen and enter the SSN/TIN in that form for the user you want to import IMFs for and place all of the files you want to be imported into the directory indicated in the "Import Directory" field above. Otherwise, this import screen will abort if it cannot find a record in the User screen.

Import Progress:

Current Filename:

Current FileType:

Current RptPage#:

Current RptYear#:

Current RptSection:

Import Status Messages | Errors Detected | New Trans Types

Record: 1 of 1 | No Filter | Search

Form View | Num Lock

3.6.16 MF report specifications

The MF report specification screen was added to MF Decoder Professional starting with version 1.96. It does not appear in the Standard version of MF Decoder. It describes the format of all Master Files that are imported from the MF Report Import screen. Data contained on this screen is used to populate the "ReportType" drop down listbox on the MF Report Import screen. This form is read only for all users and is provided for informational purposes only mainly for use when you are having trouble importing an MF file from the MF Report Import screen.

Figure 3-25: MF report specifications screen

Master File Decoder, ver. 1.76

Copyright Sovereignty Education and Defense Ministry (SEDM)

<http://sedm.org/>

MF Report Specifications

ReportName: IMF SPECIFIC

FormNumToRequest: Form #03.023

BeginDate: 6/30/2009 EndDate:

ReportID: 1

Field Num:	Section Num:	Section Name	Seq Num:	FieldName:	Field Label?:	Char After:	Store In DB?:	DBTable	DBField Name:
1	1	Report header	1	EMP NO	<input checked="" type="checkbox"/>	Space	<input type="checkbox"/>		EMP NO
2	1	Report header	2	ACCOUNT NO	<input checked="" type="checkbox"/>	Space	<input checked="" type="checkbox"/>	IMF decoding	ACCOUNT NO
3	1	Report header	3	NAME CONT	<input checked="" type="checkbox"/>	-	<input type="checkbox"/>		NAME CONT
4	1	Report header	4	CYCLE	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	IMF decoding	CYCLE
5	1	Report header	5	FOR	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	IMF decoding	FOR
6	1	Report header	6	BY	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	IMF decoding	BY
7	1	Report header	7	ON	<input checked="" type="checkbox"/>	-	<input type="checkbox"/>		ON
8	1	Report header	8	TYP	<input checked="" type="checkbox"/>	-	<input checked="" type="checkbox"/>	IMF decoding	TYP
9	1	Report header	9	TIME	<input checked="" type="checkbox"/>	-	<input type="checkbox"/>		TIME

Record: 1 of 82 No Filter Search

Record: 1 of 2 No Filter Search

Report name Num Lock

3.6.17 Systems of records

The Systems of Records screen lists all of the various IRS and Treasury systems of records that relate to taxation. These records are listed in both the IRS Internal Revenue Manual as well as the Federal Register. The content of this screen was populated from both of these sources so that it is as complete as possible. This screen is helpful in discerning which records to ask for under the Freedom of Information Act.

Figure 3-26: Systems of records screen

MF Decoder - [Systems of records]

File Edit View Records Tools Window

Systems of records

Name: 100-Percent Penalty Cases Number: 26.013
 Status: Current Exemptions: (k)(2)
 ADP Code: 212
 Source: IRM 1.3.15.12.1
 SystRcdID: 77

Description Fields

System Location:

Categories of Individuals Covered By the System:

Record: 1 of 241

Name of this system of records

3.6.18 Transaction codes

The Transaction code screen provides a list of the various transaction codes used in updating your IRS electronic records. It does this for all file types: IMF, BMF, NMF, EMPF. The tab on this screen called "Valid Document Codes" gives a list of the various document codes associated with each transaction and the specific IRS forms that go with that document code. The tab entitled "Sub fields" lists the meaning of most of the fields that appear on your IMF or TXMOD report, usually underneath each transaction.

Figure 3-27: Transaction codes screen

Transaction codes
(Double-click on blue fields to see meaning)

TransCode: 000 **DR/CR:** **Type:**
Title: Establish an Account
Remarks: Adds a new taxpayer entity to the applicable Master File. IMF--Establishes Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return with CCC'F to create an account for the spouse.
ReversedBy: **ExhibitNum:** T.0001
Authority: IRS 6209 Manual (3-3-2003), Section 8.1; IRM 3(27)(68)0; For NMF see IR Manual 3(17)(46)0-7 accor
FoundInReports: **TransID:** 3545

Sub fields | When illegal | Valid forms (read only) | MFs this appears in | Valid Document Codes | Output forms

ReportType:	SortNum:	FieldName:	Char After?	Store In DB?	Description:	TransField
IMF Compl/Spec				<input type="checkbox"/>		(New)

Record: 1 of 396 | Unfiltered | Search

Transaction Code | Num Lock

3.6.19 Users

The Users screen is provided to populate information about each person who has IMFs to decode. At the bottom of this screen, it lists all of the FOIA and Privacy Act requests attempted on behalf of this user and the date the response was received back from the government.

The “FOIA Requests” subform lists all the FOIA requests made by or on behalf of the user identified. The records on this subform are sorted in descending date order with the most recent request on the top of the list. The “Document Serial” field identifies the serial number you assign to the FOIA response when received from the IRS or government. The “Sent To” field lists the IRS Disclosure Office from the “FOIA contacts” form that was sent the FOIA request.

Figure 3-28: Users screen

MF Decoder - [Users]

File Edit View Tools Window Help Type a question for help

Users

NOTE: Enter all persons whose files will be decoded into this form.

▶ **Lastname:** Doe
Firstname: John
Middlename: R.
SSN: 123-45-6789
Address1: 1234 Main Street
Address2:
City: Anycity
State: CA
Zip: 92199
HomePhone: 999-999-9999 **WorkPhone:** 888-888-8888
FaxPhone: 777-777-7777
EmailAddress: private@yahoo.com
UserID: 608

Decode info Entity info Journal

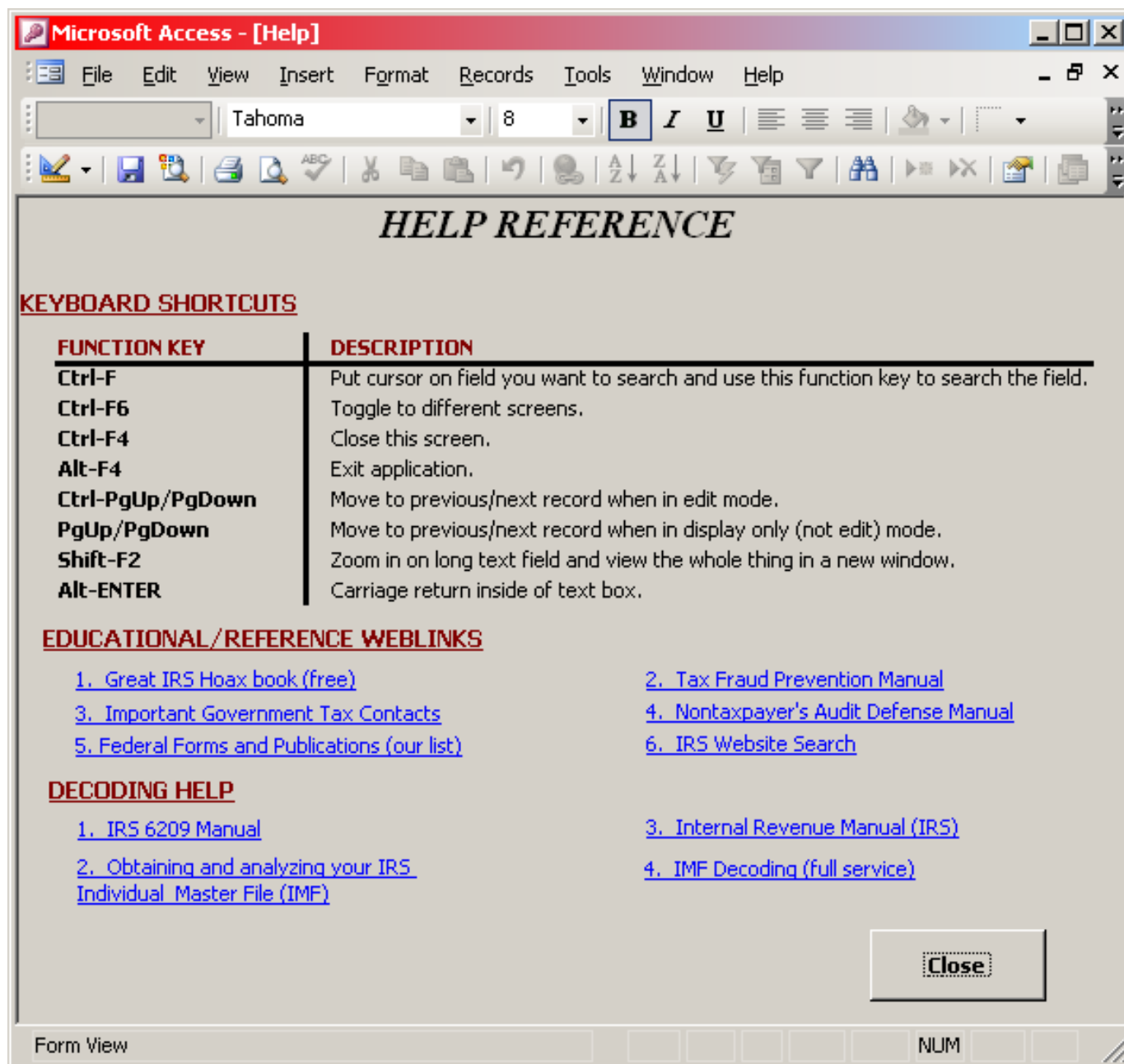
DecodeBegYear: 1991 **DecodeEndYear:** 2002
IRS Service Center: IRS Atlanta Service Center
YearLastFiled: 2000
Notes:

Record: 1 of 1 NUM

3.6.20 Help

This screen describes the function keys used by the program and provides weblinks to important sources of information useful in decoding IMF files.

Figure 3-29: Help screen



3.7 Navigating records

In order to be able to find the record that you want to update, you must be able to navigate database records. Navigating records is done using either the keyboard or the Record Navigation Pane. The Record Navigation panes are normally at the bottom of each database form. Below is a sample Record Navigation Pane:

Figure 3-30: Navigation pane



The Record Navigation Pane shown above describes two things: 1. The left "1" indicates that record number 1 is displayed. The right "1" shows how many total records are available for viewing. You can enter a record number into the white box containing the left "1" (called the record number) and hit enter in order to take the database to the specific record number that you want to view. The number you enter cannot be greater than the value in the numeric value to the right, because you can't

1 go beyond the end of the list. There are also two buttons on the left of the record number and three buttons on the right of the
2 record number. In the left group of two buttons, the left button takes you to the first record in the sequence while the right
3 button takes you to the previous record. In the three buttons to the right of the record number, the left button takes you to the
4 previous record, the middle button takes you to the last record and the rightmost button blanks out the screen and puts the form
5 into data entry mode so you can enter a new record.

6 On the IMF Decoding form, for instance, there are three levels of record navigation and each level has its own Record
7 Navigation Pane. These levels are as follows:

- 8 1. User records
- 9 2. IMF records
- 10 3. Transaction records

11 Below is a screenshot of the IMF Decoding form showing the three Record Navigation Panes and what each is used for:

12 **Figure 3-31: Navigating records on the IMF decoding screen**

MF Decoder - [IMF decoding]

File Edit View User Records Tools Window Help

Type a question for help

IMF Decoding
(Double-click on blue fields to see meaning)

Find Illegals On Current IMF

Print report IMF decoding report

Lastname: Doe SSN: 123-45-6789 Firstname: John Middlename: R. UserID: 608

Decode/data entry All transactions (read only) FOIA requests Tools Help

TaxYear: 1995 Explanation: Tax Return

Transaction Code (TC)	Transaction Date	Credit	Debit	Cycle Post Date	Document Locator Number (DLN)	TransID:
150	06161996	0	0.00		68277-238-13096-6	11942

TC Meaning: Return Filed & Tax Liability Assessed (Virgin Islands Return ONLY)
Source: (1) IMF and TXMOD FormFiled: 2350, 2688, 4868 Illegal? ☒

Illegal Status DLN Meaning Sub Fields Trans Notes/Employee

IllegalExplanation: Illegal because return disallowed by examinations. Chances are you filed a refund return for all taxes paid and Examinations disallowed the claim, which they have no authority to do. Do a Privacy Act request for this DLN immediately! Illegal Substitute For Return (SFR) indicated in 'SFR' subfield. Also see the Action-Empl listed on the TXMOD report to find out who did illegal SFR.

MFStat: 04 MFStatDate: 5/27/1996 Balance: (\$439.00)

Totals: 731,429.24 350,184.82

Record: 4 of 44

Record: 1 of 1

Transaction Code NUM

Each form has two modes: 1. Data Entry Mode; 2. Read Only Mode. The normal mode is Read Only mode. You can put a record into Data Entry Mode by simply clicking on a field and attempting to edit it. Then you will see the record selector on the left change and show a pencil icon, meaning that the form is in read only mode.

The keyboard also allows for the same kind of record navigation as the Record Navigation Panes. The thing you must remember is that you can't use the keyboard to navigate within a form until you first put the cursor on a field that is part of the record that you want to navigate within. For instance, on the IMF Decoding form, if you want to navigate the transaction records, then you must first click on a transaction record field and see the cursor blinking on that field. Then you can use the following keys to navigate within transaction records.

Table 3-2: Record Navigation Keyboard Shortcuts

Key	Purpose	Mode
Ctrl-Home/Ctrl-End	Move to first/last record within the form or subform that is selected	Data Entry Mode
Ctrl-PgUp or Ctrl-PgDown	Move to previous/next record within the form or subform that is selected	Data Entry Mode
PgUp/PgDown	Move to previous/next record within the form or subform that is selected	Read Only Mode

3.8 Function keys and Keyboard Shortcuts

All forms in the database use the exactly the same functions keys. These keys are listed in the “Help” tab of the “IMF decoding” form of the database. Below is a list of the more common function keys:

Table 3-3: Keyboard Shortcuts

Key	Purpose
Ctrl-F	Put cursor on a field you want to search and use this function key to search the field for a value.
Ctrl-F6	Toggle to a different open window
Ctrl-F4	Close the currently active form or window
Alt-F4	Exit the application
Ctrl-Home/Ctrl-End	Move to first/last record within the form or subform that is selected when in Data Entry Mode
Ctrl-PgUp/Ctrl-PgDown	Move to previous/next record when in Data Entry Mode
PgUp/PgDown	Move to previous/next record when in Read Only (not Data Entry) Mode
Shift-F2	Zoom in on a long or large text field and view the whole thing in a new window

3.9 Data entry, generally

Data for a new record is always entered in a blank form. You will know the form is blank because the ID field will say “(AutoNumber)”.

When you fill in a form full of information on the database, then you need to “commit” the data to the database, which means the contents of the record must be entered into the database. If you never save the data you entered, then it will be lost when you either exit the form or the database. This problem may also happen if you failed to complete all of the installation steps found in sections 2.2 through 2.5.2.

Whenever you are entering data on a form, the form goes into “edit mode”. You will know it is in edit mode because if the form has a record selector on the left side, the selector will change from a triangle to a little pencil. The appearance of the pencil on the left indicates that you have new data on the form that needs to be saved in the database. To save data in the database, do the following:

1. Click your mouse cursor on any one of the fields in the record that you want to save.
2. Do one of the following two things:
 - 2.1. Hit the “Next Record” button in the lower left corner for that record and then hit the “Previous Record” button to go back to the saved record.
 - 2.2. Hit the “Ctrl-PgDn” to move to the next record and then the “Ctrl-PgUp” button to move back to the original saved record.

If you don’t follow the above steps to save each record that you entered, then you will lose your data. Please don’t call us to complain about this oversight, because it’s operator error.

If you would like an animated video demonstration of how to enter data on the MF Decoder “IMF Decoding” screen, please visit the SEDM Support Page on our website below:

Video Tutorial: *Entering Data on the IMF Decoding Screen and Navigating Records*, Item 4.3
<http://sedm.org/Support/Support.htm>

3.10 Types of IMF files decoded

There are two types of IMF's that you will get from the IRS:

1. **Specific: also called "IMF MCC-SPECIFIC"**. This report contains the information from only one tax year.
2. **Complete: also called "IMF MCC-COMplete"**. This report contains a summary of the history of a taxpayer over a range of years. It includes detailed transaction and status information usually over the past five years but summarizes return information several years beyond that.

The MF Decoder Program presently decodes BOTH IMF types, but it prints out FOIA requests for only the SPECIFIC type. The codes on the two report types are very similar and the fields appear in the same order on both reports. The "IMF decoding" form includes a column in the center of the screen that describes which of the two report types that each field appears in. The options for that column are:

Table 3-4: IMF decoding form column definitions

<i>Value in "Specific/Complete/Both" column</i>	<i>Description</i>
Specific	Appears only in the IMF SPECIFIC report from IRS
Complete	Appears only in the IMF COMPLETE report from IRS
Both	Appear in both the IMF SPECIFIC report and the IMF COMPLETE report

It is a good idea to carefully review both types of reports and compare the two so you can see the differences. To look at a sample IMF MCC-SPECIFIC, look on the following website at:

<http://famguardian.org/TaxFreedom/Instructions/0.7/SampleIMF-Specific.pdf>

To look at a sample IMF MCC-COMplete, look at the following document on the following website (warning, large file!):

<http://famguardian.org/TaxFreedom/Instructions/0.7/Sample-IMF-Complete.PDF>

The above examples and more are listed on our web page at:

<http://famguardian.org/TaxFreedom/Instructions/0.7/ObtAndAnalyzingIMF.htm>

3.11 Entering IMF SPECIFIC data in the IMF Decoding form

When entering data off your IMF, enter field data in the program in *exactly* the same sequence as it appears on the IMF form itself. The "IMF decoding" data entry screen has the fields listed in the same order as the IRS printout. Each field on the IMF is labeled with it's name, followed by a dash ("-") usually. The value after the dash is the data that you have to enter into the IMF decoder database next to the field of the same name on the form.

3.11.1 Data Entry Examples

If you want an example of how to enter data, the MF Decoder comes with a complete report already typed in as a sample. The report from which the sample data was entered is found on the following website at the following address:

<http://famguardian.org/TaxFreedom/Instructions/0.7/SampleIMF-Specific.pdf>

3.11.2 IMF Data Entry by Report Section

You enter IMF data on the "IMF Decoding" form, which you open from the opening screen. Once that screen is open, you have to find the user that you want to do decoding for. The MF Decoder program is designed to do decoding for multiple users

so that it can be used by companies that service multiple clients. You select the user by putting the cursor on the “Lastname” field, and then hitting the Ctrl-F key sequence to initiate a search. Then type in the lastname of the person you want to do decoding for and it will find that person. If MF Decoder doesn’t find the user at that point, its because you haven’t created a user record for the user yet. You do this in the “Users” form, which you can open from the Main screen of the database. After you enter the user data in the “Users” form, go back to the IMF decoding form again and find the user you just created using the Ctrl-F shortcut key. If you have multiple users with the same last name, after it finds the lastname, you may have to page through multiple records to find the user you created. You can page through several records by putting the cursor on the user lastname or first name and hitting the PgUp and PgDown keys. You would use the same techniques as those above in the case of the “AMDISA Decoding” form as well.

As a reminder, all the function keys used by the MF Decoder program are *exactly* the same as those used in standard Microsoft Access because the program is based on Microsoft Access. If you are unsure of the standard Microsoft Access function keys, simply hit F1 and look at the Microsoft Access help system. We summarized the function keys used in MF Decoder earlier in section 3.6.20. You might want to review that section if you haven’t done so yet.

Once you have selected the user that you will be doing decoding for and his or her name is displayed at the top of the “IMF Decoding” form, you are ready to begin entering IMF data for that user. Each IMF Specific has the basically three sections:

1. The ENTITY portion, which is everything about the person and their return.
2. The MODULE portion, which lists the return information.
3. The TRANSACTION portion, which is a listing of all transactions affecting the person’s file in ascending date order.
4. The MF STAT portion, which lists all the changes in the status of the module or IMF file over time, sorted in ascending date order.

3.11.2.1 The ENTITY MODULE Portion

Below is a snapshot of the ENTITY portion of an IMF report:

Figure 3-32: Entity Module Portion example from IMF Specific report

```

002955
PAGE NO-0001

                *IMF MCC TRANSCRIPT-SPECIFIC*                EMP NO 79-175
                                                                LAURI/941

ACCOUNT NO 123-12-1234                03-10-2003
NAME CONT- NAME                CYCLE-200312
*****
FOR-791755 BY-791755 ON-03172003 TYP-S-30-199512
TIME-15:48 SRC-I LAURI/941                PROCESSED ON-077
                                                                REQUESTED TAX MODULE FOUND ON MF

1995 2 NAME
198825 ADDRESS                CA                BODC-SB BODCLC-W
                                                                SPOUSE SSN-123-12-1234
LOC-6833                PRIOR NAME CONTROL- FZ> -
YEAR REMOVED- ENT EXT CYC-200312 MFR-04 VAL-1 IRA- CAF-
FYM-12 SCS-2 CRINV-Z 130-
RPTR- PMF- SHEL- BNKRPT- BLLC-
ACCRETION- MIN SE-
JUSTIFICATION-1 IRS EMPL- FED EMPL-

PTNL NAME

```

The purpose of the ENTITY MODULE section is to identify the legal person or entity who is submitting the return, which is also called a “module” in IRS lingo. Each field in the ENTITY MODULE section has a combination of a field label and a value. For instance, “MFR-04” is a combination of a field and a value. The “MFR-” is the “MFR” field and the value to the right of the dash is the value. Fields are separated by white space. The value of “04” would then be typed into the field on the “IMF decoding” form of the database labeled “MFR”. Other fields are entered similarly.

The ENTITY MODULE portion is entered on the “IMF decoding form” in the area that looks like that below:

Figure 3-33: IMF decoding screen, Entity Module area

TaxYear: 1995		Explanation: Tax Return	
VALUE		Specific/ Complete/ Both	INTERPRETATION
ACCOUNT NO:	123-45-6789	Both	
CYCLE:	200312	Both	3/26/2003
FOR:	791755	Both	
BY:	791755	Both	
TYP:	5 30	Both	Specific
SPOUSE SSN:	123-45-6789	Specific	
PRIOR NAME CONTROL:		Both	
FZ>:		Both	
LOC:	6833	Both	
MFR:	04	Both	Form 1040, Schedules A, B, D and E. Full non-business filer (Pe
VAL:		Both	
IRA:		Both	
CAF:		Both	
YR REMOVED:		Both	
ENT EXT CYC:	200312	Both	
RUF:		Both	
FYM:	12	Both	
SCS:	2	Both	SSN has been verified not scrambled SSN
CRINV (first):		Both	
130:		Both	
RPTR:		Both	

Record: 1 of 1

Don't be intimidated by the cryptic nature of the IMF. The IRS INTENDS that it be confusing for you because they quite frankly don't want you knowing or learning what they know about you. Before you begin entering data into the “IMF decoding” form of the database, it is useful to download the IRS 6209 Manual off and try looking up a few of the codes manually to get a hang for how the database does the job for you. This will simplify the process of finding the fields and their values so you can appreciate what the database is doing for you. Below is the address on a website where you can obtain the manual:

IRS 6209 Manual
<http://famguardian.org/PublishedAuthors/Govt/IRS/6209Manual/toc.htm>

3.11.2.2 The TAX MODULE Portion

Below is a snapshot of page 1 of the TAX MODULE portion of the IMF report:

Figure 3-34: Tax Module Portion example from IMF Specific report

```

LSTRET-1999 ME-      CND-E FLC-00 200049
*****
* TAX PERIOD 30      199512 *
*****
FS-2      CRINV-Z      LIEN- 89247-732-70024-0  CAF-  FZ>T  -
TDA COPYS-4297      TDI COPYS-
      INT TOLERANCE-  MATH INCREASE-  HISTORICAL DO-68 BWNC-  BWI-
MF MOD BAL-      381,684.17
ACRUED INTEREST-  52,459.94  0331200      CSED-12162006
ACRUED PENALTY-  44,890.48  2003033      RSED-10151997
FMS- IA CD-0      ARDI-0      ASED-12042000

```

The purpose of the TAX MODULE portion is to identify the main characteristics or results of the completed tax return submitted.

The TAX MODULE portion of the IMF is entered on the “IMF decoding” form in the area that looks like that below, and it starts with the “FZ>” field:

Figure 3-35: IMF decoding screen, Tax Module area

TaxYear: 1995		Explanation: Tax Return	
VALUE	Specific/Complete/Both	INTERPRETATION	
FLC: 00 200049	Both	Undefined	
TAX PERIOD: 30 199512	Both		
REASON CD:	Both		
MOD EXT CYC: 200312	Both		
FS: 2	Both	Married taxpayer filing joint return	
CRINV (second):	Both		
LIEN:	Both		
CAF (second):	Both		
FZ> (second):	Both		
TDA COPYS: 4297	Both		
TDI COPYS:	Both		
INT TOLERANCE:	Both		
MATH INCREASE:	Both		
HISTORICAL DO: 68	Both	Sacramento, CA 29 OSC	
BWNC:	Both		
BWI:	Both		
MF MOD BAL: 381647.17	Both		
ACRUED INTEREST: 52,459.94	Both		
CSED: 12162006	Both		
ACRUED PENALTY: 44,890.48	Both		

3.11.2.3 The TRANSACTION Portion

Below is a snapshot of one transaction from the transaction portion of an IMF report:

Figure 3-36: Transactions list from IMF Specific report

```

460 04151996----- 199620 45217-112-41020-6
                        EXT DATE-08151996  709-IND-0

460 08151996----- 199638 68277-238-13096-6
                        EXT DATE-10151996  709-IND-0

768 04151996      1,035.00- 199649 29221-314-18004-6
                        PRC-

836 04151996      596.00  199649 29221-314-18004-6
                        PRC-

425 06181997----- 199726 94277-169-20000-7
                        SOURCE-62  ORG-      PROJ-      RET REQ-
                        PTR DO-

420 06281997----- 199728 94277-179-00000-7
                        AIMS #0000000062

300 02142000      0.00  200005 89247-421-10027-0
                        HC2 DC11 870D      ASED      PC  A0264
                        CLAIM REJECT DT-

520 01262000----- 200005 94277-026-00000-0
                        COLCLOS-72 PROC-    CLAIM-    PYMT-    A0264
                        CSED EXTENSION-    BLLC-

```

The purpose of the TRANSACTION section is to list all the charges, both debit and credit, associated with the submitted return or module. Each transaction begins with a transaction code, which is a three digit number identifying the type of charge that was made to the status of your IMF record. For the first item in the list above, the first transaction code is "460". After the transaction code is the Transaction Date. For the example transaction at the top of the list, this would be "04/15/1006", which stands for 4/15/1996. Next is the Amount. Negative amounts have a minus after them and represent debits. Amounts without a minus are credits. After that is the CyclePostDate. For the first transaction, this would be "199620", which is the twentieth week of 1996. After that is the Document Locator Number or DLN. In our example, that would be "45217-112-41020-6". Below each transaction are a sequence of codes. Each transaction number has a unique grouping of codes associated with it that varies based on the transaction number. The Transaction Codes screen of the MF Decoder database describes many but not all of these codes on the tab labeled "Sub fields".

Transaction information is entered on the "IMF decoding" form, on the Tab labeled "Transactions" in the following area:

Figure 3-37: IMF decoding screen, Transactions portion

Transactions		MF Stat Codes	Control base	Field Discrepancies (read only)	Balance Sheet (read only)	
Transaction Code (TC):	Transaction Date:	Credit:	Debit:	Cycle Post Date:	Document Locator Number (DLN):	TransID:
150	06161996		0.00	199620	68277-238-13096-6	14568
TCFactualDef:		Return Filed & Tax Liability Assessed				
Source:		(1) IMF and TXMOD		FormFiled:	2350, 2688, 4868	
Illegal Status		DLN Meaning	Sub Fields	Trans Notes/Employee		
AutoPopulate Based On Transaction Number		(WARNING: Deletes all existing data on this subform for this particular transaction)				
Sort Num:	FieldName:	FieldValue:	Ill-egl?:	Trans FieldID:		
0	SFR	Yes	<input checked="" type="checkbox"/>	27604		
		SFR accomplished				
1	TAX PER T/P	439	<input type="checkbox"/>	27561		
		No decode necessary				
Record: 1 of 25						
No Filter Search						
Totals:		\$731,429.24	\$350,184.82			
Record: 4 of 45						
No Filter Search						

On the Transactions tab, there is a tab shown above that is labeled “Sub Fields”. Underneath each transaction appearing on the IMF, there is a grouping of fields, which we call “Sub Fields”. Each transaction number has its own unique grouping of sub fields, and some transaction numbers have no subfields at all. For example in Figure 3-36 earlier, we showed a list of several transactions. The first transaction shown was transaction number 460. That transaction had the following subfields underneath it, which would need to be entered on the Sub Fields tab above:

EXT DATE-

709-IND-

Whenever you are entering transactions on the IMF Decoding form, after you type in the Transaction Code (TC) and tab to the next field, the Sub Fields listing will automatically be populated with the list of Sub Fields that are appropriate for that particular transaction number. The list of Sub Fields is extracted from the Transaction Codes form, on the Sub Fields tab. The SortNum column on the Sub Fields tab is used to sort the fields so that they appear in the list in the same sequence as they appear on the IMF report so that data entry is as simple as possible.

It may very well be that MF Decoder does not have all of the transaction Sub Fields defined for every transaction type, because we haven’t yet seen an IMF with that transaction code on it. For such a case, the “Sub Fields” tab may not automatically populate with all the correct fields for that transaction type when you finish entering the Transaction Code (TC). If this happens, the Sub Fields area must be manually populated with the list of affected fields for that transaction type. Simply enter the Sort Num value in numeric sequence, starting with “1”, and then tab over to the “FieldName” list box. Open the FieldName listbox and begin typing the field name to find the field that appears in the report as shown below for the TC 460 transaction in the example:

Figure 3-38: Manually entering Transaction Sub Fields

Transaction Code (TC):	Transaction Date:	Credit:	Debit:	Cycle Post Date:	Document Locator Number (DLN):	TransID:
150	06161996		0.00	199620	68277-238-13096-6	14568

TC FactualDef: Return Filed & Tax Liability Assessed

Source: (1) IMF and TXMOD FormFiled: 2350, 2688, 4868 Illegal? ☒

Illegal Status DLN Meaning Sub Fields Trans Notes/Employee

AutoPopulate Based On Transaction Number (WARNING: Deletes all existing data on this subform for this particular transaction)

Sort Num:	FieldName:	FieldValue:	Ill-egl?:	Trans FieldID:
0	SFR	Yes	<input checked="" type="checkbox"/>	27604
1	SFR	439	<input type="checkbox"/>	27561
2	SFR	No decode necessary	<input type="checkbox"/>	27562

Record: 1 of 1

Search

Next, tab to the FieldValue field and enter the value that appears usually after the dash (“-”) in the field name. For instance, for the Transaction Code (TC) 460 in the above example, you would type “08151996” in the FieldValue field under the “EXT DATE” field appearing in the list.

The most complicated transaction type to enter is the TC150, which is the Transaction which records all of the parameters associated with the filing of a tax return. There are probably 50 different Sub Fields associated with the TC150 which span a page and a half, and it is labor intensive to enter all the parameters underneath the TC150 transaction. Below is a picture of a portion of the TC150 transaction so you can see what we mean. The example is a Substitute For Return because it has the initials “SFR” in front of the Transaction Code:

```

SFR 150 10062003          0.00  5 200339
RET RCVD DT-09052003      29210-249-26431-3  CD-      SRC-
                                PREPARE IND-0  PREPARE TIN-
                                TAX PER T/P-      0.00
                                F/C-      AGI-      21,933.00
                                FOREIGN-      FARM-      MF P-1
                                XRF-      AEIC-      0.00
                                NAI-      EXMPT-01  NRGY-      0.00
                                LTEX-      TAXABLE INC-      14,733.00
                                PENALTY SUPP-1004  SET-      0.00
                                MDP-      TOTAL WAGES-      0.00
                                EST TAX BASE-      0.00
                                PR YR BASE-      3,173.50
                                SHORT YR CD-      ES FORGIVENESS %- 0
                                1ST SE-      0.00      2ND SE-      0.00
                                ACCT TYPE-
                                EFT-0

```

3.11.2.4 The MF STAT Portion

Below is a snapshot of the MF STAT portion of an IMF report:

Figure 3-39: Sample IMF Specific, MF Stat portion

Master File Decoder, ver. 1.76

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<http://sedm.org/>

MF STAT-04	05271996	EXT DT-10151996	962008
MF STAT-12	12161996	0. 00	964908
MF STAT-21	11132000	3, 000. 00	004808
MF STAT-21	11132000	361, 309. 82	004808
MF STAT-21	12112000	364, 309. 82	004808
MF STAT-21	11272000	3, 000. 00	005008
MF STAT-21	11272000	359, 510. 90	010708
MF STAT-21	02262001	726, 820. 72	010708
MF STAT-56	02262001	726, 820. 72	010708
MF STAT-48	04022001	0. 00	011208
MF STAT-21	03262001	381, 684. 17	011108
MF STAT-58	05072001	381, 684. 17	011708
MF STAT-24	06112001	381, 684. 17	012208
MF STAT-26	11262001	381, 684. 17	014608

The MF STAT portion lists all the events that affect the status of the module or return on a specific date, along with the total balance on the account for that date. In the example above, the first entry says “MF STAT-04”, which means STATUS CODE 04, and this status code started on 05/27/1996. Status code 04 means that an extension of time for filing was granted. After that is the date that filing was extended to, which in this case is 10/15/1996. The rest of the list are all of the various status changes in the history of the return or module.

MF STAT information is entered on the “IMF decoding” form in the following area:

Figure 3-40: MF State Codes subform on the IMF Decoding form

MF Stat Code:	Transaction Date:	Status Indic:	TransAmt:	CyclePost Date:	Memo:	MFStatID:
04	05271996	1			EXT DT-10151996	1504

MFStatCode Meaning: Extension of time for filing granted. (Date of status is extension)
StatusIndicInterp: IDRS has sent first delinquency notice (Form CP 515 I/B, CP403 EP, CP 411 EO)
Illegal?: ☐
IllegalExplanation:

Record: 1 of 1

3.12 Entering IMF COMPLETE data in the IMF Decoding form

The IMF COMPLETE report is entered differently than the IMF SPECIFIC report. The IMF decoding form has room for only one tax year in each record. This is good because the IMF SPECIFIC only contains one tax year for each report. However, the IMF COMPLETE report has up to the last five tax years, so when you enter the data from this report into the IMF Decoding form, you have to make a new record for each new TAX PERIOD identified in the IMF COMPLETE report. That means that after you finish entering the entire content of a single IMF COMPLETE report, you will have five tax year records listed underneath the user.

As you enter data from the IMF COMPLETE report into the IMF Decoding screen, don't bother trying to look for the fields that have “Specific” to the right of them, because these fields only appear on the IMF SPECIFIC report and not the IMF COMPLETE report. You only want to enter fields that say either “Both” or “Complete” to the right of them in the center column.

The IMF COMPLETE has the same subsections as the IMF SPECIFIC underneath each tax period that were identified earlier under section 3.11.2 and following (please review sections 3.11.2 through 0 earlier again if you don't know about the various subsections of the IMF reports):

1. MODULE Portion
2. TRANSACTION Portion
3. MF STAT portion

The ENTITY portion of the report only appears once at the top of the IMF COMPLETE report so you may need to reenter that data under each TaxYear record you type in.

3.13 Adding new user records

The AMDISA Decoding and IMF Decoding screens of the MF Decoder database allow for decoding of multiple users. The user displayed at the top of the form indicates which user you are decoding for at any given time, and you can use the record navigation pane at the bottom of the form or the search function (Ctrl-F) to find the user that you want to decode for. Note that you cannot enter new users directly on either one of these two screens. Instead, new users must be added in one of the following two ways:

1. By using the User-> New menu entry at the top of the screen. The following dialog box will appear when you do this.

2. By toggling to the Main User Screen described in section 2.5.2 using the Ctrl-F6 key, opening the Users screen, and then entering the new record.

After you have entered the new user record by one of the two techniques above and closed the form you were using and returned back to the AMDISA Decoding or IMF Decoding forms, you must then requery these forms to update the list of users so it shows the new user you added as follows:

1. Click on any user field in the upper part of the screen, such as Lastname.
2. His the “Shift-F9” key to requery the user list so the new user appears.

After you have requeried the form to display the new user, you can search for the new user by searching a given field for a value. For instance, click on the SSN field and then hit “Ctrl-F”. This will bring up the search dialog box and you can type in the SSN and search for the user. Alternatively, you can use the Navigation Pane at the bottom of the screen to sequence through the users until you find the one you want.

At this point, you have entered your new user record and located him on the form, so you are now ready to begin entering IMF or AMDISA records for the user on the AMDISA Decoding or IMF Decoding forms.

3.14 Automating Data Entry: Importing MF report data from using the MF Report Import Screen

The ability to automate data entry of MF report data was added to MF Decoder starting with version 1.96. Features of MF Report import include the following:

1. Imports virtually EVERYTHING on the reports. For instance, it imports all fields, codes, transactions, and subfields on the IMF Specific report.
2. Is a GREAT time saver, and especially for those who are doing decoding professionally. It can import seven years of IMF Specific data in less than two minutes, for instance.
3. Automates data entry of IMF Specific and IRPTRN reports. MF report formats supported are listed on the MF Report Specifications screen.
4. Does all the post processing after import, including:
 - 4.1. Translating all fields displayed to populate the “Factual Definition” column on the IMF Decoding screen.
 - 4.2. Checking the entire file imported for Illegals.

3.14.1 Minimum System Requirements for MF report import

In order to use the MF Report Import feature, you must satisfy the following minimum requirements:

1. The MF report you wish to import MUST:
 - 1.1. Be one of the report formats identified later in Chapter 12. The report format specifications are listed on the MF Report Specifications screen. Currently the report formats supported include IMF Specific and the IRPTRN formats.
 - 1.2. Be provided in PDF format.
 - 1.3. Be scanned in high resolution mode with at least 300DPI or greater.
 - 1.4. Be of good quality. No writing, smudges, marks, spilled food, etc. can be on the image scanned or the character recognition will introduce errors that will corrupt the data imported.
 - 1.5. NOT be a fax image. Poor fax image quality causes severe errors in the OCR process.
2. If you are going to scan in the PDF of the MF report yourself, then you will need the following. If you don’t have these tools, you can go to most Office Depot, Staples, or Kinkos and have them scan in the document to a PDF for a fee:
 - 2.1. An image scanner. HP is our favorite.
 - 2.2. Adobe Acrobat production software that talks to your scanner. We use Adobe Acrobat 9.0 standard available from: <http://adobe.com>
3. You must have OCR software installed on your system that you can use to convert the high resolution PDF image into a standard ASCII text file with the filename extension “.TXT”. Our favorite program for this purpose which is powerful, easy to use, and inexpensive is the following. This program is what we used to develop the report import feature and tested MF Decoder with:

Omnipage
By: Nuance Corporation
<http://nuance.com/imaging/omnipage/omnipage-professional.asp>

4. You must have MF Decoder version 1.96 or later installed.

3.14.2 Preparing IMF Specific Files for Text Conversion and database import

If you will be importing IMF Specific files covering multiple tax years, you will need to prepare and format the data property in order to proceed to text conversion in the next section. Below is a summary of the process, and you will need PDF editing software such as Adobe Acrobat Standard in order to perform the formatting. The free Adobe Reader DOES NOT support the functionality required so you will have to spend money to get the full version of Adobe Acrobat to perform these processing steps:

1. FOIA responses usually come from the IRS with a FOIA response cover letter, and several different types of data. You will receive one or more of the following types of data in the response:
 - 1.1. IMF Complete report, containing a range of tax years.
 - 1.2. IMF Specific reports, each covering a separate tax year.
 - 1.3. IRPTRN reports containing information return data.
 - 1.4. Substitute For Return (SFR) documentation.
2. The first step in preparing the data is to make an electronic copy of the PDF and work on that, but keep the original in a safe place in case you screw up.
3. Next, you will take the copy of the FOIA response PDF and remove everything BUT the IMF Specific reports. This will leave you with a single PDF containing the IMF Specific reports for all the tax years in question.
4. Take the PDF containing the IMF Specific reports ONLY and break it into several separate PDF files with each file containing data for only a SINGLE tax year.
 - 4.1. For a sample of an IMF Specific for a single tax year, see section 0 later.
 - 4.2. Label each file with the file type and the year. For instance, the IMF Specific file for tax year 2000 would be "IMFSpecific2000.pdf".

That's all there is to it. Now you will need to take each separate IMF Specific file and convert it to text format with the filename extension "TXT" as directed in the next section.

EXAMPLE:

You received a large FOIA response from the IRS containing IMF reports for years 2000 through 2006, including IMF Complete, and an IMF Specific formats. You first stripped out the IMF Complete leaving only the IMF Specific reports in a single PDF file. Then you broke the this single remaining PDF containing the seven IMF Specific reports into seven separate IMF Specific PDF files labeled as follows:

IMFSpecific2000.pdf, IMFSpecific2001.pdf, IMFSpecific2002.pdf, IMFSpecific2003.pdf, IMFSpecific2004.pdf, IMFSpecific2005.pdf, IMFSpecific 2006.pdf.

Each of the above seven individual IMF Specific PDF files will then be converted to text using OCR software such as Omnipage using the procedure starting in the next section. This conversion produces SEVEN separate text files named as follows:

IMFSpecific2000.txt, IMFSpecific2001.txt, IMFSpecific2002.txt, IMFSpecific2003.txt, IMFSpecific2004.txt, IMFSpecific2005.txt, IMFSpecific 2006.txt.

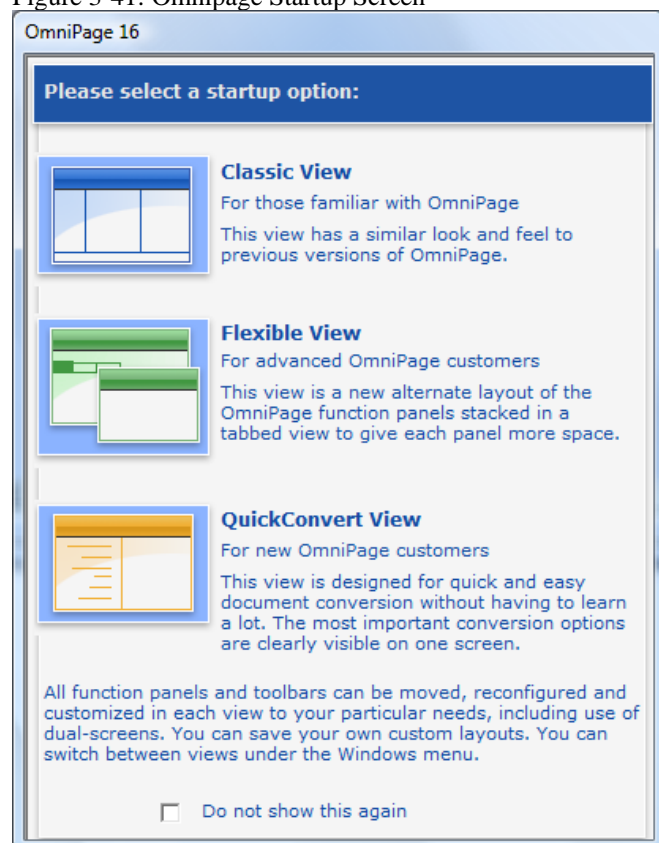
3.14.3 Converting your MF files to text for import into the database

Below is a summary of the procedure to produce the text files used for import into the database.

1. Convert the Master File into PDF format by one of the following methods:
 - 1.1. Buy a scanner and install a PDF production program such as Adobe Acrobat. Then scan in the document as a PDF with at least 300 DPI resolution.
 - 1.2. Go to Kinkos or Office Depot and pay them to scan the Master File for you as a PDF.
2. Buy and install an OCR program on your computer. We prefer Nuance Omnipage or Omnipage Pro available from the following for about \$100:

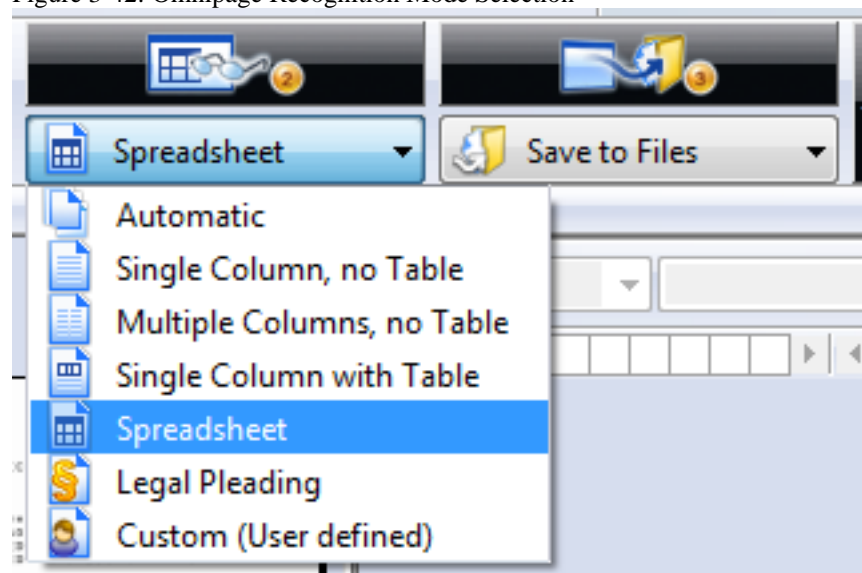
<http://nuance.com/>
3. Start up Omnipage OCR software on your computer.

Figure 3-41: Omnipage Startup Screen



4. On the above window select "Classic View". The Omnipage opening screen will appear.
5. Select the "Spreadsheet Mode".

Figure 3-42: Omnipage Recognition Mode Selection



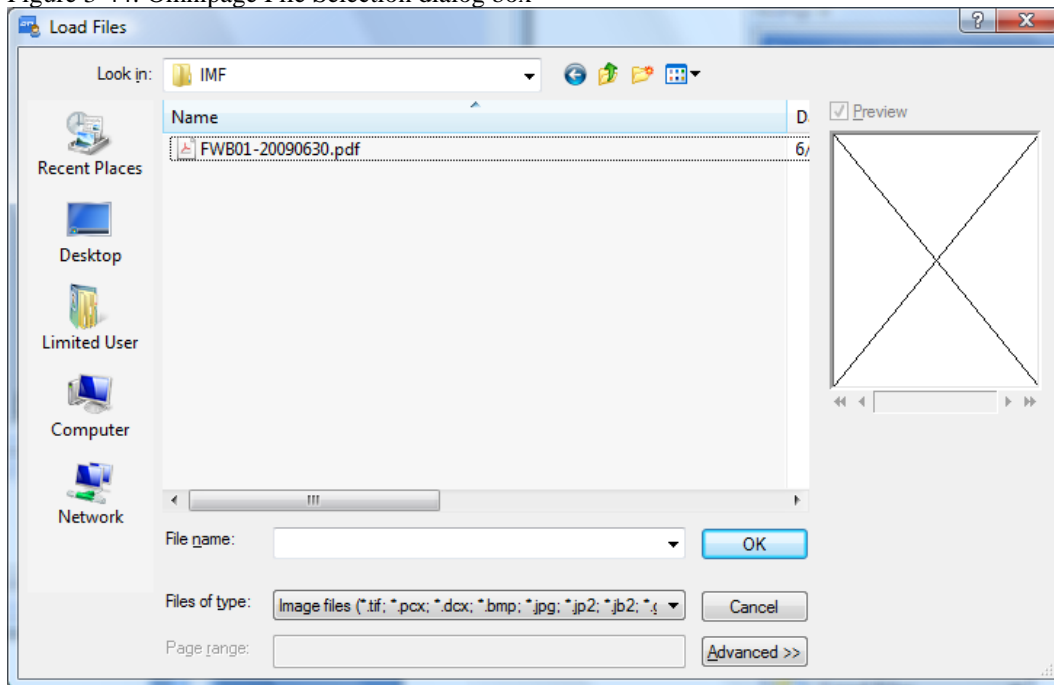
6. In Omnipage, click "Load Files".

Figure 3-43: Omnipage Load Files button



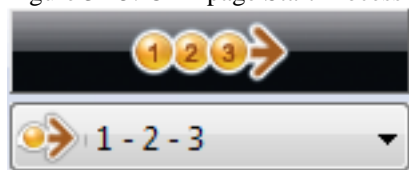
7. The File Selection dialog will appear. Use this dialog to locate the PDF file you want to load and click “OK”:

Figure 3-44: Omnipage File Selection dialog box



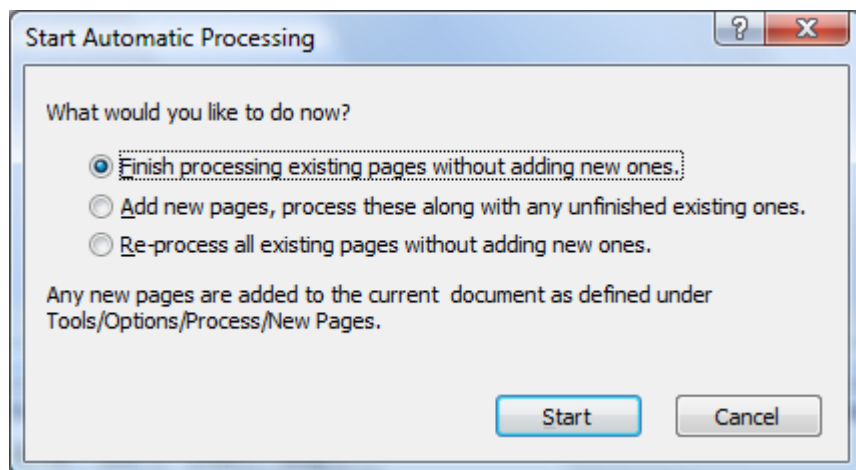
8. The file will load and the pages will begin recognizing and converting automatically. An error checking dialog box may appear, which you should CANCEL. DO NOT try to correct the information, because you will introduce errors into the recognition process.
9. Click on the Start Processing Button.

Figure 3-45: Omnipage Start Processing Button



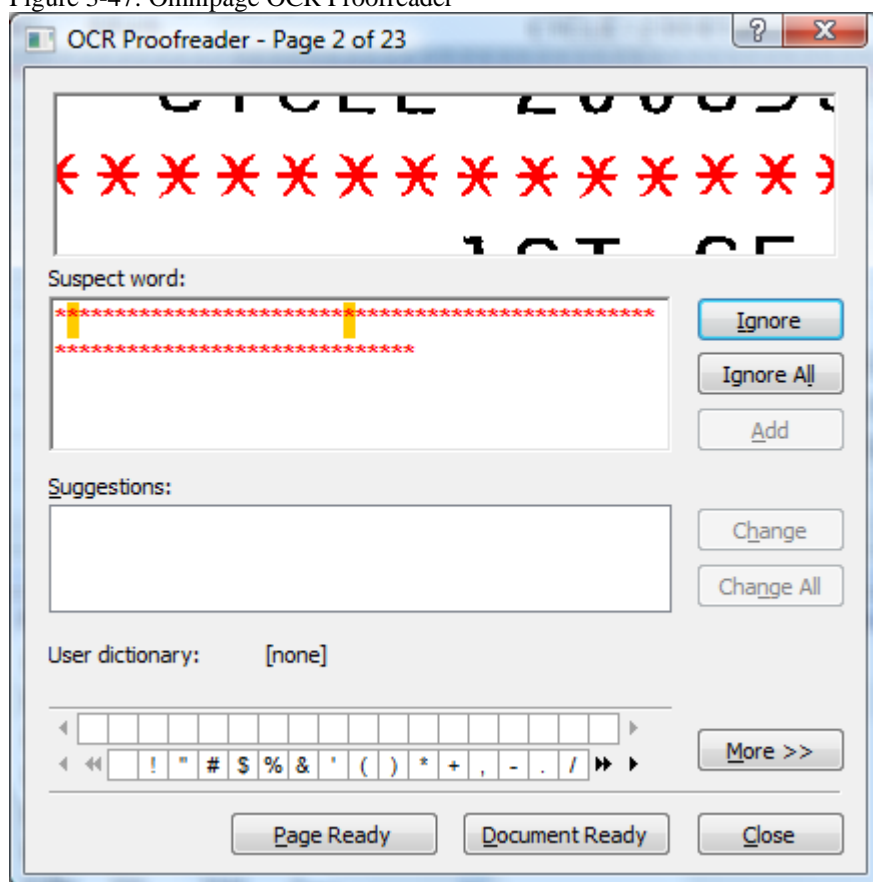
10. The Start Automatic Processing dialog will appear. Select “Finish processing existing pages without adding new ones.” And then click “Start”. Recognition of the pages will begin. When it is complete, go to the next step

Figure 3-46: Omnipage Start Automatic Processing dialog box



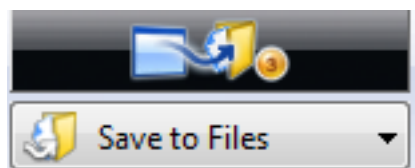
11. The OCR proofreader dialog box will appear, which you should click "Close". DO NOT correct errors because you will corrupt the output.

Figure 3-47: Omnipage OCR Proofreader



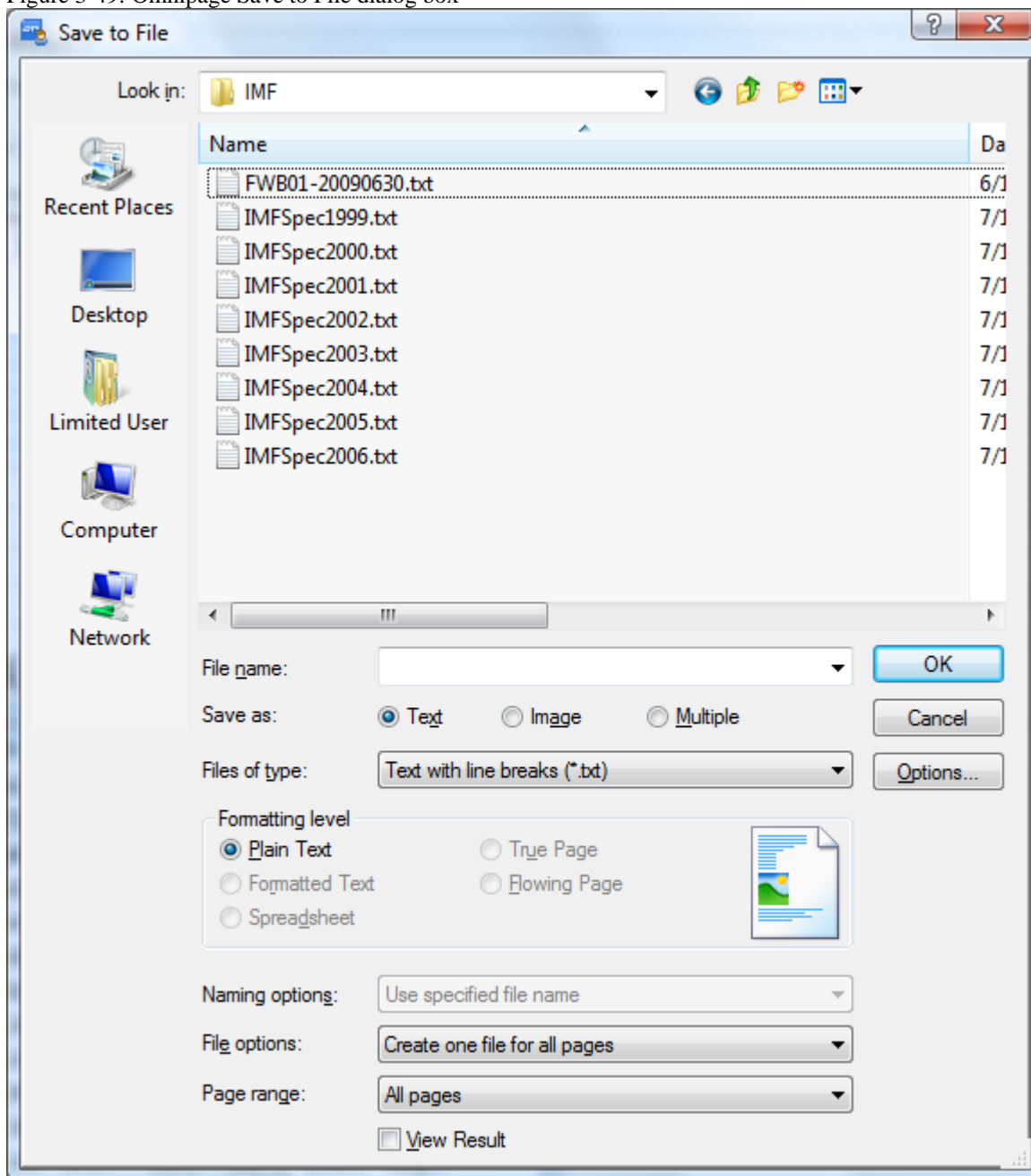
12. Click on the "Save to Files" button:

Figure 3-48: Omnipage Save to Files button



13. A file save dialog will appear:

Figure 3-49: Omnipage Save to File dialog box



14. Select “Text with line breaks (*.txt)” under “Files of type”, enter the value for “File name”, and click OK.

3.14.4 Importing files into the database after conversion to TXT format

1. Open up Master File decoder.

2. Within Master File Decoder, open the MF report import screen.

Figure 3-50: MF Report Import Screen

MF Report Import

User: (From "Users screen". MANDATORY)

ReportType:

Import Directory: C:\Database\MFDecoder\Import\

INSTRUCTIONS:

This screen only reads files with the extension "TXT" produced by scanning in the IMF Specific report and converting to text using Nuance OmniPage in the "Spreadsheet" mode. It DOES not scan in PDF files. Before you begin the import, you should create a User record on the "Users" screen and enter the SSN/TIN in that form for the user you want to import IMFs for and place all of the files you want to be imported into the directory indicated in the "Import Directory" field above. Otherwise, this import screen will abort if it cannot find a record in the User screen.

Import Progress:

Current Filename:

Current FileType:

Current RptPage#:

Current RptYear#:

Current RptSection:

Start Import

View Data

Clear Status

Import Status Messages Errors Detected New Trans Types

Record: 1 of 1 No Filter Search

Form View Num Lock

3. Specify the User you want to import data for in the "User" drop down list.
4. Specify the report format you want to import in the ReportType drop down list, which is either an IMF Specific format or an IRPTRN format. Below is what the screen will look like at the end of this step:

Figure 3-51: Initialized MF Report Import Screen

5. Place the text files you want to import into the “Import Directory” path specified or modify the path to point to the location of the file. In the above example, that directory is “C:\Database\MFDecoder\Import\”.
6. Click the “**Start Import**” button. The program will then:
7. The program will then:
 - 7.1. Enter all the data from each master file you automatically.
 - 7.2. If you are importing IMF Specific files, it will also translate all the codes within the file and scan the file for illegal manipulations automatically.
 - 7.3. Tell you the progress as it accomplishes each step and log any errors it encounters on the “Errors Detected” tab.

8. The MF Import Screen will look like the following at the end of the import process:

Figure 3-52: MF Report Import Screen at the conclusion of IMF Specific report import.

The screenshot shows the 'MF Report Import - MF Decoder' window. The title bar includes 'Home', 'Add-Ins', and 'Acrobat'. The main area has a blue header with 'MF Report Import'. Below this, there are fields for 'User:' (123-45-6789), 'ReportType:' (IMF SPECIFIC), and 'Import Directory:' (C:\Database\MFDecoder\Import\). A note indicates the user is mandatory from the 'Users screen'. An 'INSTRUCTIONS' box explains that only TXT files from IMF Specific reports are accepted. The 'Import Progress' section shows details for 'IMFSpec2006.txt', including file type (txt), page number (0001), year (2006), and section (MF stat). Buttons for 'Start Import', 'View Data', and 'Clear Status' are present. The 'Import Status Messages' tab is active, displaying a list of 15 messages detailing the successful import of IMF specific files for the years 1999, 2000, 2001, and 2002. The bottom status bar shows 'Record: 1 of 1', 'No Filter', and 'Search'.

MF Report Import

User: 123-45-6789 (From "Users screen". MANDATORY)

ReportType: IMF SPECIFIC

Import Directory: C:\Database\MFDecoder\Import\

INSTRUCTIONS:

This screen only reads files with the extension "TXT" produced by scanning in the IMF Specific report and converting to text using Nuance OmniPage in the "Spreadsheet" mode. It DOES not scan in PDF files. Before you begin the import, you should create a User record on the "Users" screen and enter the SSN/TIN in that form for the user you want to import IMFs for and place all of the files you want to be imported into the directory indicated in the "Import Directory" field above. Otherwise, this import screen will abort if it cannot find a record in the User screen.

Import Progress:

Current Filename:	IMFSpec2006.txt
Current FileType:	txt
Current RptPage#:	0001
Current RptYear#:	2006
Current RptSection:	MF stat

Start Import

View Data

Clear Status

Import Status Messages | Errors Detected | New Trans Types

1. Importing file IMFSpec1999.txt.
2. Updating IMF record Factual Definition fields for year 1999.
3. Finding illegals on IMF record for year 1999.
3. Successfully completed import of year 1999 IMF specific file.
5. Importing file IMFSpec2000.txt.
6. Updating IMF record Factual Definition fields for year 2000.
7. Finding illegals on IMF record for year 2000.
7. Successfully completed import of year 2000 IMF specific file.
9. Importing file IMFSpec2001.txt.
10. Updating IMF record Factual Definition fields for year 2001.
11. Finding illegals on IMF record for year 2001.
11. Successfully completed import of year 2001 IMF specific file.
13. Importing file IMFSpec2002.txt.
14. Updating IMF record Factual Definition fields for year 2002.
15. Finding illegals on IMF record for year 2002.
15. Successfully completed import of year 2002 IMF specific file.

Record: 1 of 1 | No Filter | Search

Form View | Num Lock

3.14.5 Dealing with MF report import errors or problems

The IRS continually updating their MF report formats to accommodate changes in the law, new features, and system upgrades. Consequently, the selection of fields appearing on each report changes over time. Most of the time, new fields are added to these reports and some older fields are removed or renamed. These changes in report format can and do cause errors in the data MF report import process.

When you import an MF report from the MF Report Import screen, errors may occur. These errors will be reported on the “Errors Detected” tab of the MF Report Import screen. These errors can include the following:

1. Missing fields.
2. Extra field data.

If you see an excessive number of the above types of errors, one of the two possible causes is likely:

1. The IRS has updated the MF report format you are attempting to import and you are using an older version of the MF Decoder that is not familiar with the new format. If this happens and you would rather import the data than type it in manually, then you will need to upgrade the MF Decoder program by obtaining the latest version from our website below:

MF Decoder Information Page

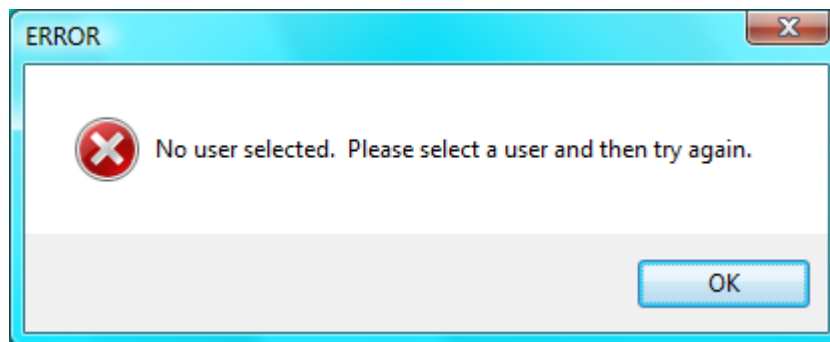
<http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

2. You selected the wrong report format from the MF Report Import screen, “ReportType” field. In this case:
 - 2.1. Click the “Clear Status” button
 - 2.2. Go to the IMF Decoding screen and delete the imported data records.
 - 2.3. Go back to the IMF Report Import screen.
 - 2.4. Select the correct report format.
 - 2.5. Click the “Start Import” button again.

In addition to data errors, operator errors may also interfere with the import process. For instance:

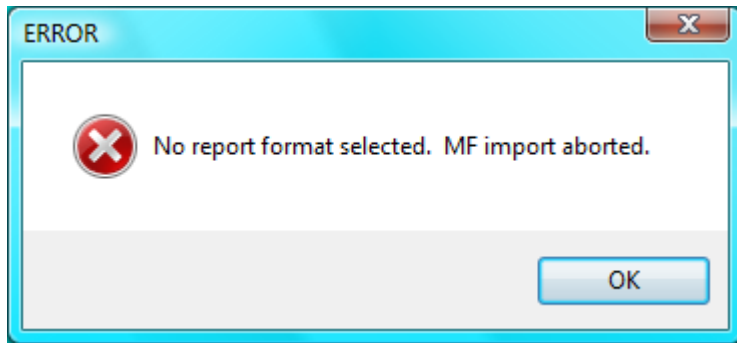
1. If you don’t select a user before starting the import, you will get the following error message:

Figure 3-53: No user selected dialog box



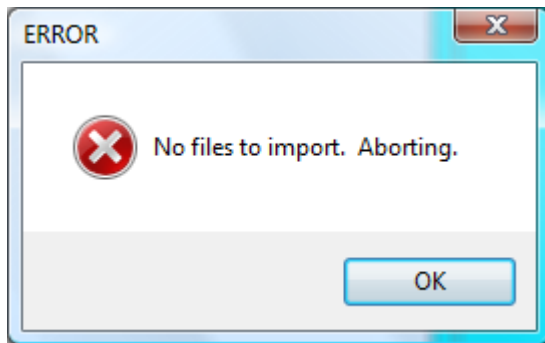
2. If you don’t select a report format before starting import, you will get the following error.

Figure 3-54: No report format selected dialog box



3. If you don't place the files in the import directory specified on the MF Report Import screen, it will tell you that there is no data to import.

Figure 3-55: No files to import dialog box



3.15 Technical Support

You can post your technical support questions on our MF Decoder support forum at the following website. You must be a member of SEDM in order to use the forums at the address below:

<http://sedm.org/forums/>

At the above address, see the section entitled "MF Decoder Help". Please be as specific as you can about reporting your bug. For instance, please describe all of the following in your post on the above bulletin board or we will either delete your post or will demand more information:

1. The version number of the MF Decoder program you are using.
2. The operating system you are running, such as Windows 98, Windows 2000, Windows XP Professional, etc.
3. The database form you were on when the error occurred (e.g. the "IMF decoding" form).
4. The field within the database form that you were on when the error occurred.
5. Exactly what you were doing on the form you identified when the problem occurred. For instance, what key did you push or what did you click to make the problem happen?
6. The steps we would have to take in order to consistently reproduce the problem so that we can fix it.
7. Whether you paid for the program or STOLE it by illegally copying someone else's copy in violation of the copyright.
8. Your phone number so we can call you to ask questions about your problem.

We provide all the instructions you need in this manual that comes with the database. Since we are giving you the product at very low cost to begin with, please avoid asking for free tech support unless you actually paid for the program! We will specifically ask you if you paid for the program before we will provide support.

Please don't call us on the phone to ask for technical support. We won't return your phone calls for tech support and will rudely hang up if you call to ask questions. We are only a staff of one with many other responsibilities, and we don't have time to help you or to spoon feed people who are too lazy to read either this manual or the online help system! Please respect our

privacy and our right to have a REAL LIFE by not calling for tech support. The support forums should be more than adequate to meet your needs.

Finally, if you see something about the program that is obviously flawed or incorrect, we definitely want to hear from you because we want to fix it ASAP.

3.16 Feedback and volunteering to help us improve this program

The MF Decoder program is a labor of love and a work in progress. We do not claim that it is perfect and we know that there is much room for improvement. As time permits, we intend to continually improve and enhance it, especially in the area of illegal technique detection and additional field decodes. We solicit your feedback on how to improve it. In particular, we solicit the following well-researched feedback from you on how to make it better:

1. New master file field decodes that are not already documented in the “Fields” form. When you submit this kind of input, please include the IRS document where the definition for this field appears, the version number and date of the document you relied on, page number, and section number where the codes are defined. Please also email us a PDF image or scanned image of the page that defines the field.
2. A scanned in image of the IRS FOIA report for other Master File types that we can add decoding for, such as the ANMF, EPMF, or DMF reports. Please submit this preferably in Adobe Acrobat format so that we can post it to a website and reuse it and redact (black out) personal information so we don’t compromise people’s privacy in the process of sharing it with others.
3. New illegal techniques to populate the “Illegal techniques” form with. Please include one or more of the following authorities with your feedback that identifies and explains why you think it is an illegal technique based on your research, including the page number, version number, publication date:
 - 3.1. Internal Revenue Manual (IRM) section.
 - 3.2. Internal Revenue Code (IRC) section that identifies why it is illegal.
 - 3.3. The court case cite.
 - 3.4. The IRS publication such as the IMF Operations Manual, BMF Operations Manual, or ANMF Operations manual section that helps explain why it is illegal.

This product is not a repository for patriot mythology, so we will not incorporate any feature into it that is not based on at least one piece of hard evidence from the list above as documentation. The output of the program is intended to be credible enough to stand up in court in front of a jury, so must be very careful to avoid all presumption and to include evidence to back up absolutely everything, preferably from the government’s own mouth or publications.

4 OBTAINING AND AMENDING DOCUMENTS UNDER THE FREEDOM OF INFORMATION ACT AND PRIVACY ACT

4.1 Why understanding the Freedom of Information Act and the Privacy Act are Important

According to the U.S. Supreme Court in *Morton v. Ruiz*, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d 270 (1974), agencies must follow all internal procedures if the agency action will affect a person's Constitutional rights.

"Where the rights of individuals are affected, it is incumbent upon agencies to follow their own procedures. This is so even where the internal procedures are possibly more rigorous than otherwise would be required. Service v. Dulles, 354 U.S. 363, 388 (1957); Vitarelli v. Seaton, 359 U.S. 535, 539-540 (1959)."
[*Morton v. Ruiz*, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d 270 (1974)]

This means that the IRS must carefully follow Subtitle F of the Internal Revenue Code, all the procedural regulations that implement it, and the Internal Revenue Manual *in their entirety* **before** they can adversely affect your right to life, liberty, property, or your Constitutional rights under the first ten amendments to the U.S. Constitution. This case is very important because if the IRS did not satisfy the requirement to follow all its procedures, regulations, and the Internal Revenue Manual, they may not collect the money they say that you owe! Below are some of the evidences that you will be looking for that they did not follow their own internal procedures:

1. The action they took did not have an implementing regulation, and therefore was illegal if it adversely affected rights.
2. The information in the records they maintain does not pertain to the correct person or is somehow invalid. Most often, this is reflected in the VAL, SCS, and JUSTIFICATION fields. If any of these fields are a "1", then the entire IMF record is invalid. This occurs usually because you supplied a Social Security Number when the only thing they are allowed to accept on the tax forms is a TIN, under 26 U.S.C. §6109 and the regulations that implement this section.
3. They did not fill out all the forms required in order to complete a transaction.
4. They accomplished something outside of the time period required. For instance, they:
 - 4.1. Performed an assessment outside the Assessment Statute Expiration Date (ASED).
 - 4.2. Attempted to illegally extend the ASED by filling out a bogus Form 872.
 - 4.3. Attempted collection after the Collection Statute Expiration Date (CSED).
 - 4.4. Modified falsified or back-dated computer records to reflect that a transaction occurred on a date that it didn't. This is evidenced by the Transaction Date and CyclePostDate being a very long period of time apart.

We'll give you a hint now by saying that we have NEVER seen the IRS follow its own internal procedures in doing proper assessments on natural persons living in states of the Union. It should therefore be easy to find evidence in your IMF proving that the IRS did not properly follow its own internal procedures and therefore cannot lawfully collect the funds they say you owe.

Your Individual Master File is the single most important document that helps you establish whether the IRS followed its own procedures. Consequently, knowing how to obtain the IMF transcript using the Privacy Act, decode it, and understand it is the single most important thing you can do to defend yourself against illegal IRS actions.

4.2 Exactly who may the federal government maintain records about?

The only "individuals" that the federal government is authorized to maintain records about, according to both the Privacy Act and the Freedom of Information Act, are "citizens of the United States". The Privacy act defines "individual" as follows:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > Sec. 552a.](#)
[Sec. 552a. - Records maintained on individuals](#)

(a) Definitions. -

(2) the term "individual" means a **citizen of the United States** or an alien lawfully admitted for permanent residence;

The tax code is the same way. It defines “person” as follows:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > [Sec. 7701.](#)
[Sec. 7701. - Definitions](#)

(a)

When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof -

(1) *Person*

The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

And accordingly, for whom the income tax applies reference Title 26 CFR, section 1.1-1 (Code of Federal Regulations), which is Income Tax on Individuals:

- **26 CFR § 1.1-1(a).** General rule.
 (1) Section 1 of the Code (IRC) imposes an income tax on the income of every individual who is a citizen or resident of the United States.
- **26 CFR § 1.1-1(c).** Who is a citizen.
 Every person born or naturalized in the United States and subject to its jurisdiction is a citizen.

So you must be an “individual” who is a “citizen of the United States” or an “alien lawfully admitted for permanent residence” in order for the government or the IRS or the Department of the Treasury to even have any jurisdiction to maintain any records about you. If you are either a “state only citizen” or a “non-citizen national” as described in [8 U.S.C. §1408](#) or [8 U.S.C. §1452](#) and either 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B), which most Americans are, then technically the U.S. government has no authority to maintain any records on you at all! To learn why you most likely are not a “citizen of the United States”, read our article below:

<http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyAStateCitizen.pdf>

Consequently, if you correct your citizenship status to the proper value of “non-citizen U.S. national” or “state-only citizen” as we document in the Great IRS Hoax book, then whenever any information is maintained by the U.S. government about you, you have the right to demand that it be completely removed from the records of the offending agency because the agency is acting without the authority of law, which is to say that they are acting illegally! The federal government can not lawfully exercise any power not specifically granted to it by the federal constitution. All other powers are reserved to the states and the people under the Tenth Amendment, folks!

4.3 Treasury and IRS Organization

Before you can obtain records from the government about your tax responsibilities, you must understand how our federal government is organized. All federal agencies are subject to the Freedom of Information Act (FOIA) and the Privacy Act. However, the Internal Revenue Service (IRS), by the IRS’ own admission, is NOT a U.S. government agency as the term “agency” is legally defined. See the following link on the web for confirmation of this amazing fact, which shows a court document signed by a U.S. Attorney admitting that the IRS is not a federal agency:

<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

If the IRS is not an agency of the government, then what is it? It is, in fact, a federal corporation chartered out of Puerto Rico in which the United States government owns at least 51 % of the capital stock.¹ The purpose of this corporation is to gather income tax revenues from U.S. territories and possessions. The organization has been disguised by deceitful lawyers in the executive and legislative branch of the government to look like it is a part of the government, but in fact it isn’t. In fact, by the

¹ See 28 U.S.C. §1349.

admission of no less than the U.S. Supreme Court, no law has ever authorized the establishment of the IRS. Below are three citations of evidence proving this:

- Congressman Pat Danner on Congressional Stationary, admitted that the IRS was not established by law. See: <http://famguardian.org/TaxFreedom/Evidence/Jurisdiction/IRSnotGov.pdf>
- The U.S. Supreme Court in Chrysler Corp. v. Brown, 441 U.S. 281 (1979) at footnote 23 admitted that no organic Act for the IRS could be found, after they searched for such an Act all the way back to the Civil War, which ended in the year 1865 A.D.
- Title 31 of the U.S. Code does not list the IRS as an agency within the Department of the Treasury.

Why is the IRS not an agency of the U.S. government? Because the Constitution itself has never authorized the federal government to institute taxes internal to states of the union on other than foreign commerce and interstate commerce. In fact, Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the U.S. Constitution specifically forbid direct taxes on natural persons or property situated within states of the union! See, for instance, Federalist Paper Number 45 for confirmation of this fact. The passage below from Federalist 45 clearly shows the legislative intent of the Constitution in regards to federal authority to institute taxes within the states:

“It is true, that the Confederacy is to possess, and may exercise, the power of collecting internal as well as external taxes throughout the States; but it is probable that this power will not be resorted to, except for supplemental purposes of revenue; that an option will then be given to the States to supply their quotas by previous collections of their own; and that the eventual collection, under the immediate authority of the Union, will generally be made by the officers, and according to the rules, appointed by the several States. Indeed it is extremely probable, that in other instances, particularly in the organization of the judicial power, the officers of the States will be clothed with the correspondent authority of the Union.”

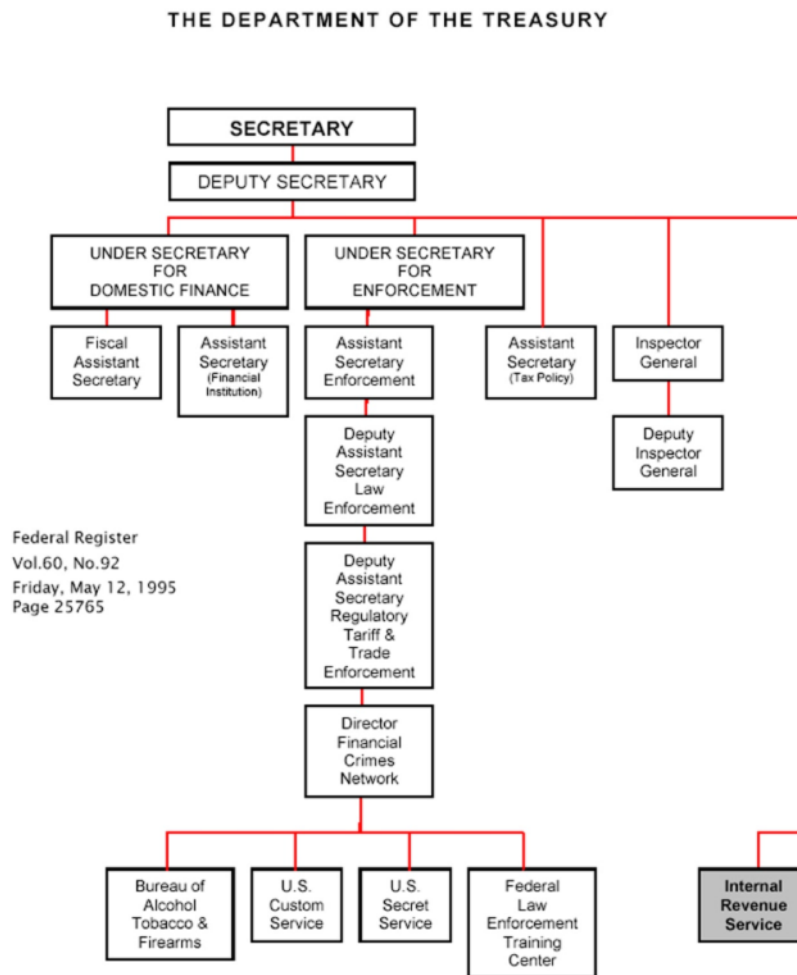
“Should it happen, however, that separate collectors of internal revenue should be appointed under the federal government, the influence of the whole number would not bear a comparison with that of the multitude of State officers in the opposite scale.”

*“Within every district to which a federal collector would be allotted, there would not be less than thirty or forty, or even more, officers of different descriptions, and many of them persons of character and weight, whose influence would lie on the side of the State. **The powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite. The former will be exercised principally on external objects, as war, peace, negotiation, and foreign commerce; with which last the power of taxation will, for the most part, be connected. The powers reserved to the several States will extend to all the objects which, in the ordinary course of affairs, concern the lives, liberties, and properties of the people, and the internal order, improvement, and prosperity of the State. The operations of the federal government will be most extensive and important in times of war and danger; those of the State governments, in times of peace and security. As the former periods will probably bear a small proportion to the latter, the State governments will here enjoy another advantage over the federal government. The more adequate, indeed, the federal powers may be rendered to the national defense, the less frequent will be those scenes of danger which might favor their ascendancy over the governments of the particular States.**”*

[Federalist Paper No 45 (Jan. 1788), James Madison]

The following organization chart directly from the Federal Register showing how the IRS comes under the supervision of the Department of the Treasury but at the same time, does not fall under the Undersecretary of Enforcement because it is not an enforcement agency!:

Figure 4-1: Treasury organization



In spite of the above, the IRS has indicated that it is subject to the same laws as the other federal agencies. This includes the following laws:

- Fair Debt Collection Practices Act (FDCPA)
- The Privacy Act, 5 U.S.C. §552a
- The Freedom of Information Act (FOIA), 5 U.S.C. §552

Consequently, we can use the same procedures for discovery (obtaining information) as we would with legitimate federal agencies.

4.4 Disclosure Offices

In order to obtain documents from the IRS or the Treasury under the FOIA and the Privacy Act, you must know where to send your request and you must follow the proper procedures and cite the correct legal authorities. If you do not, then the IRS in many cases will deny your request for information. The Master File Decoder program automatically prints FOIA requests that follow standard conventions and which are most likely to obtain the information relevant to your situation.

Locating the place to mail your FOIA and Privacy act requests can be very difficult in the case of the IRS. The reason is because they don't like you asking them questions about the records they maintain about you or even them. Why? Because most of the time, they are trying to cover up illegal activity on a massive scale. The IRS' own and only historian ever, Shelly Davis, even admitted this fact in front of Congress, after she discovered that she was unable to obtain any of the information needed to completely document the history of that agency. See the following link as an example of her testimony:

<http://famguardian.org/TaxFreedom/Evidence/Congressional/ShelleyDavisTestimony.htm>

Master File Decoder, ver. 1.76

Copyright Sovereignty Education and Defense Ministry (SEDM)

<http://sedm.org/>

<http://famguardian.org/TaxFreedom/Evidence/Congressional/CongHearings/CongrHrg-970924.htm>

As of this writing, the IRS currently publishes the mailing addresses to send FOIA and Privacy Act requests below:

<http://www.irs.gov/foia/article/0,,id=120681,00.html>

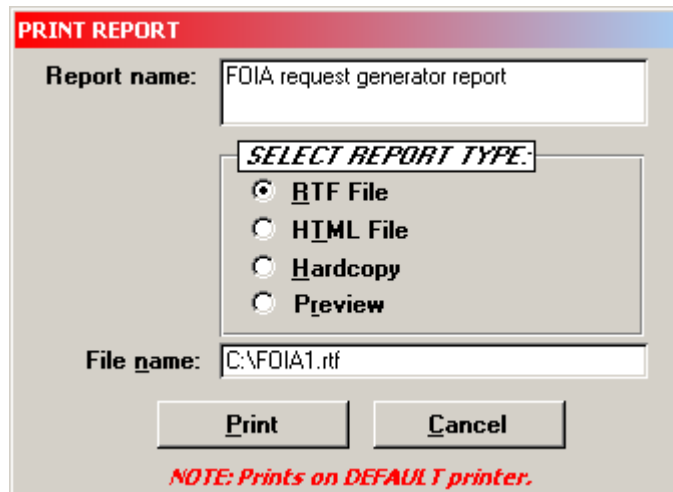
In case the IRS stops publishing these addresses as they frequently have in the past, Family Guardian has reproduced a complete listing of these addresses for your benefit on the website at the link below:

<http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>

We don't list those addresses here because they do change and also because the MF Decoder program is kept up to date with these addresses so you don't have to worry about it. Generally, however, you can mail your FOIA or Privacy Act request to the IRS office that you would file your taxes with, by adding one additional line on the second line of the address which says: "Attn: Disclosure Officer".

Finally, if you find that you have an older copy of the MF Decoder and the addresses in the program no longer match what the IRS publishes, we remind our readers that you can have the MF Decoder print the FOIA requests in several formats, one of which is Microsoft Word. You can have the MF Decoder print in Word format and then use Microsoft Word to manually change the addresses that it prints for the disclosure office by following the example below of the options to select from the PRINT REPORT dialog.

Figure 4-2: Print Report Dialog



4.5 Systems of records

A system of records is usually a computer database of electronic records which the government maintains either about you or about its operations and personnel. Below is the definition of "system of records" from the U.S. Code:

[TITLE 5](#) > [PART I](#) > [CHAPTER 5](#) > [SUBCHAPTER II](#) > [Sec. 552a](#).
[Sec. 552a. - Records maintained on individuals](#)

(a) Definitions. -

For purposes of this section -

(5) the term "system of records" means a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual;

You are entitled under the FOIA and the Privacy Act to obtain copies of these documents. You may obtain a complete listing of Dept. of the Treasury systems of records from within the MF Decoder program by opening the form entitled "Systems of records". The content of this information is too voluminous to list in a short manual such as this so you should look in the latest version of the database if you want to look at this information.

Each system of records is assigned a six digit number of the form "NN.NNNN", "N" represents a numeric digit. The content of each system of records and the terms under which you can request copies of it through the Freedom of Information Act are identified on the "Systems of records" form of the database. Below is a brief summary of what each range of system of records numbers means, from the IRS Internal Revenue Manual, Exhibit 11.3.15-1:

Table 4-1: Systems of Records Numbers

<i>Record Number</i>	<i>Purpose</i>
00.000	General Items Not Otherwise Numbered
00.003	Taxpayer Advocate
10.000	Public Affairs
21.000	Tax Administration Advisory Services Division
22.000	Returns and Information Processing
24.000	Computer Services
26.000	Collection
28.000	Taxpayer Service
30.000	Resources Management
32.000	Financial Operations
34.000	Facilities Management
36.000	Personnel
37.000	Office of Director of Practice
38.000	Training and Development
42.000	Examination
44.000	Appeals
46.000	Criminal Investigation
48.000	Office of Governmental Liaison and Disclosure
49.000	International
50.000	TEGE
60.000	TIGTA
70.000	Statistics of Income
80.000	Technical
90.000	Office of Chief Counsel

If the description here of systems of records does not suit your fancy, you may consult either of the following two government publications for information about Treasury and IRS systems of records:

- *Federal Register, Part II: Department of the Treasury*, December 17, 1998, pages 69716 to 69929. Complete listing of all systems of records maintained within the Department of the Treasury.
- *Internal Revenue Manual, [11.3]17.7.1: Exempt Systems*. Describes specific systems of records within the IRS that are exempt from the Privacy Act and the Freedom of Information Act.

4.6 Freedom of Information Act (FOIA), 5 U.S.C. §552

The complete text of the Freedom of Information Act (FOIA) may be found at 5 U.S.C. §552 at the link below:

<http://www4.law.cornell.edu/uscode/5/552.html>

The Freedom of Information Act relates primarily to information maintained by the government about its own operations and personnel. Because we don't want to reinvent the wheel, a number of good government documents on the subject of the FOIA are listed below for your reference. All of these documents are available online and in electronic form:

- *IRS Chief Counsel Documents Online: FOIA:* <http://www.irs.gov/foia/content/0,,id=97842,00.html>
- *Internal Revenue Manual (IRM), section 11.3: Disclosure of Official Information:* <http://www.irs.gov/irm/index.html>
- *Department of Justice Freedom of Information Act Guide:* <http://www.usdoj.gov/oip/foi-act.htm>
- *A Citizens Guide on Using the Freedom of Information Act and the Privacy Act of 1974 to Request Government Records:* <http://famguardian.org/TaxFreedom/LegalRef/FOIACitizensGuide.pdf>
- *Your Right to Federal Records: Questions and Answers on the Freedom of Information Act and the Privacy Act,* Government Services Administration: <http://famguardian.org/PublishedAuthors/Govt/GSA/YourRightToFederalRecords.pdf>

4.6.1 Statutory Exemptions

Be advised that there are Nine statutory exemptions and exceptions to the FOIA, which means that there are nine different types of information that you can't obtain through the FOIA. Just because an agency quotes one of the nine statutory exemptions doesn't mean the agency was correct in doing so. Always check the exemption with the agency denial to ensure that the exemption was correctly used. Frequently, you will discover the agency was wrong, and that you are entitled to the documents. The following nine subsections list all of the FOIA exemptions identified in 5 U.S.C. §552.

4.6.1.1 (b)(1) "Properly Classified"

This exemption deals with national defense and military secrets. However, even here the material withheld must be correctly and officially classified as "Confidential." The requested material must be released unless it would cause *identifiable harm*.

4.6.1.2 (b)(2) "Related Solely to Internal Personnel Rules and Practices"

This exemption is limited to manuals which affect only government employees. All other manuals and forms are available to you upon request.

4.6.1.3 (b)(3) "Specifically Exempted From Disclosure"

In order to enforce (b)(3), a particular statute must exist which requires the information to be kept confidential and provides specific criteria for denying the documents. In addition, the statute must be valid.

4.6.1.4 (b)(4) "Trade Secrets and Financial Information"

Corporations and businesses are required to comply with red tape by the ton, so that, millions of useless bureaucrats can pretend to be gainfully employed. This exemption protects the red tape compliance from becoming public knowledge.

4.6.1.5 (b)(5) "Inter- and Intra-agency Correspondence"

This exemption shelters a wide range of bureaucratic sins, crimes, and goof-ups. For just that reason, it is frequently used by agencies. Letters between bureaucrats relating to advice, opinions and recommendations and the like are protected. However, intra- and inter-agency correspondence dealing with policies, decisions and facts are available. If you want it, go for it.

4.6.1.6 (b)(6) "Personnel and Medical Files"

Protecting people from invasion of privacy is the object of this exemption. However, you may request your own files.

4.6.1.7 (b)(7) "Investigatory Records and Law Enforcement Purposes"

Despite the title, even under this exemption the agency must demonstrate that the deleted documents are directly related to legitimate law enforcement purposes, or send you the documents. The demonstrated purpose is further refined into six specific categories:

1. Interfere with law enforcement.
2. Interfere with a fair trial.
3. Endanger the safety of law enforcement personnel.
4. Reveal investigative techniques. Law Enforcement manuals are available.
5. Disclose the identity of a “confidential source.” Invasion of privacy.

4.6.1.8 (b)(8) “Regulation of Financial Institutions”

God forbid that we should ever know how the banking system is regulated!

4.6.1.9 (b)(9) “Geological and Geophysical Information”

This protects the reports of private gas and oil companies from public disclosure.

4.6.2 Freedom of Information Act (FOIA) Index

<i>Topic</i>	<i>Section of 5 U.S.C.</i>
Public Information Requirements	552(a)
Federal Register Mandates	552(a)(1)
Rules, Proceedings and Practices	552(1)(1)(A)-(D)
Amendments to Rules	552(a)(1)(E)
Public access to:	552(a)(2)
Opinions	552(a)(A)
Policy Statements	552(a)(B)
Manuals and instructions	552(a)(C)
Availability of records	552(a)(3)
Fees	552(a)(4)(A)
Choice of District Court	552(a)(4)(B)
30-Day Complaint Response	552(a)(4)(C)
FOIA Cases Expedited	552(a)(4)(D)
Attorney's Fees and Costs	552(a)(4)(E)
Disciplinary Action for Withholding	552(a)(4)(F)
Contempt of Court	552(a)(4)(G)
Agency Voting Records	552(a)(5)
Agency Responses	552(a)(6)(A)
10-Day Response Time	552(a)(6)(B)
20-Day Appeal Time	552(a)(6)(C)
Exemptions	552(b)
National Defense	552(b)(1)
Personnel Rules	552(b)(2)
Statute	552(b)(3)
Trade Secrets	552(b)(4)
Agency Correspondence	552(b)(5)
Medical Records	552(b)(6)
Litigation Information	552(b)(7)
Bank Regulation	552(b)(8)
Geological Information	552(b)(9)
Withholding Warning	552(c)
Number of Withholding	552(d)(1)
Number of Appeals	552(d)(2)
ID of Person Withholding	552(d)(3)
Disciplinary Reports	552(d)(4)
Rule Reporting	552(d)(5)
Fee Schedule	552(d)(6)
Other Information	552(d)(7)

4.7 Privacy Act, 26 U.S.C. §552a

The complete text of the Freedom of Information Act (FOIA) may be found at 5 U.S.C. §552 at the link below:

<http://www4.law.cornell.edu/uscode/5/552a.html>

The Privacy Act relates to records maintained about individuals by the U.S. government. Because we don't want to reinvent the wheel, a number of good government documents on the subject of the FOIA are listed below for your reference. All of these documents are available online and in electronic form:

- 1 • *IRS Chief Counsel Documents Online: FOIA:* <http://www.irs.gov/foia/content/0,,id=97842,00.html>
- 2 • *Internal Revenue Manual (IRM), section 11.3: Disclosure of Official Information:* <http://www.irs.gov/irm/index.html>
- 3 • *Department of Justice Freedom of Information Act Guide:* <http://www.usdoj.gov/oip/foi-act.htm>
- 4 • *A Citizens Guide on Using the Freedom of Information Act and the Privacy Act of 1974 to Request Government*
5 *Records:* <http://famguardian.org/TaxFreedom/LegalRef/FOIACitizensGuide.pdf>
- 6 • *Your Right to Federal Records: Questions and Answers on the Freedom of Information Act and the Privacy Act,*
7 *Government Services Administration:*
8 <http://famguardian.org/PublishedAuthors/Govt/GSA/YourRightToFederalRecords.pdf>

9 The Privacy Act, like the Freedom of Information Act, is subject to certain exemptions, which means that there are certain
10 conditions under which the government does not have to provide the information or documents you are requesting. The section
11 (j) exemptions under 5 U.S.C. §552a are called “General Exemptions” and allow for the head of any agency to make some
12 rules exempting certain “Systems of Records” (SOR) from disclosure. The system of records to be exempt must maintain
13 records relative to CRIMINAL INVESTIGATION to qualify for exemption under (j).

14 It is the policy of the IRS to maintain records that are NOT Criminal Investigation Division (CID) in the same SOR that does
15 not maintain CID records and then try to exempt the entire SOR. Despite this deliberate attempt to avoid compliance with the
16 mandates of Congress and the President, you may file a Privacy Act request for documents in an exempt SOR and still receive
17 the records. The Courts have ruled that the record itself must be investigative and not merely filed with some other records that
18 are investigative.

19 Investigative records maintained by the CIA are exempt under (j).

20 Any criminal law enforcement agency may exempt CERTAIN RECORDS under (j). In all cases, the record itself, not the SOR
21 in which the record is filed or maintained, is the deciding factor and criteria for exemption.

22 Section (k) of the Privacy Act, 5 U.S.C. §552a, lists the Specific Exemptions under the Privacy Act. These are:

- 23 1. (k)(2) Investigative material compiled for law enforcement purposes;
- 24 2. (k)(3) Information relative to protecting the President.
- 25 3. (k)(4) Statistical records.
- 26 4. (k)(5) Investigative material concerning Federal employees and contractors.
- 27 5. (k)(6) Testing and examination material relative to Federal promotion.
- 28 6. (k)(7) Armed services promotion.

29 Unless you are involved with other agencies than our beloved IRS, (k)(2) is all you will ever see.

30 The IRS maintains all manner of illegal information in any one or more of the SORs which are described as investigative by
31 the IRS. They will try to stop you from gaining access to these systems. Several Privacy Act requests are supposed to be
32 exempt under (k)(2) and the Disclosure Officer will send you a nice form letter (you didn’t think the IRS would allow the
33 Disclosure Officer to write his own letters, did you?) claiming the (k)(2) exemption.

34 If the IRS claims this exemption, go ahead and sue them. A few documents may be exempt, but not the entire SOR. You
35 should know by now that an SOR is a bureaucratic name for a file. Never allow a fancy name, or some claimed exemption, to
36 prevent you from collecting all the records and information to which you are entitled.

37 You also may have guessed by now that the Freedom of Information Act and the Privacy Act are not the “Gestapo’s” favorite
38 set of laws. However, they will soon be among your favorites.

39 Even if the record is exempt, the record is not automatically exempt from the accounting of disclosure provisions of the law.
40 The IRS will try to make you believe that this is so. Sometimes it is not exempt from accounting disclosures.

It is difficult, if not impossible, to provide you with a fine line definition of what is and what is not exempt under (k)(2). The problem is that the Courts keep changing the line. By and large, the Courts have been good to us and have ruled in favor of providing us with the information in spite of the (k)(2) exemption, and have narrowed down the exempt portions of a system of records to the literal investigative report. Even the investigative report may be disclosed to us unless it would harm the investigation in a manner that is defined by several other criteria, such as:

1. Disclose the identify of a confidential source of information.
2. Interfere with law enforcement.
3. Interfere with a fair trial (a *what?*)
4. Endanger the safety of law enforcement personnel.

NEVER, NEVER, NEVER DO ANYTHING TO PROVIDE THE IRS WITH AN EXCUSE FOR SAYING THAT YOU THREATENED ONE OF THEIR AGENTS. THE IRS NEEDS NO EXCUSE AND FREQUENTLY PLACES FALSE INFORMATION IN AN SOR CONCERNING YOUR ALLEGED THREAT. IF THIS OCCURS, OR IF YOU HAVE REASON TO BELIEVE SUCH A REPORT EXISTS, FIND IT AND HAVE IT EXPUNGED FROM YOUR RECORDS. EXPUNGING IS COVERED ELSEWHERE IN THIS MANUAL.

IF THEY BELIEVE THAT YOU HAVE THREATENED AN AGENT, ALL FUTURE VISITS WILL BE ACCOMPANIED BY AN ARMED SWAT TEAM FROM THE CRIMINAL INVESTIGATION DIVISION!

Also, the IRS is forbidden by LAW (e)(7) from even maintaining a record concerning how you exercise your rights under the First Amendment to the Constitution of the United States of America. You know of course that since it's against the law to do so, the IRS DOES IN FACT MAINTAIN RECORDS AS TO HOW YOU EXERCISE YOUR FIRST AMENDMENT RIGHTS. That SOR is "Centralized Evaluation and Processing of Information Items (CEPIIs), Criminal Investigation Division-Treasury/IRS 46.009." This file will even include newspaper articles about you such as receiving and award, or a copy of your letter to the editor of your local newspaper, or that you belong to a certain church. IRS has a set of approved churches and another set of not so approved. Information of this type is furnished to the U.S. Attorney if you may be selected for jury duty in U.S. Court. It is also furnished to your State Attorney General for the same reason. Both the U.S. Attorney and State Attorneys General deny this, but the States have signed agreements with the United States for furnishing First Amendment information to State Attorneys General, and disclosure of the information is "routine" to the U.S. Attorney. So much for law enforcement types obeying the laws.

4.8 26 U.S.C. §6103: Confidentiality and disclosure of returns and return information

In addition to the Privacy Act (PA) and the Freedom of Information Act (FOIA), records are also available from the IRS through 26 U.S.C. §6103. In fact, a number of federal courts have ruled that 26 U.S.C. §6103 is the exclusive authority for obtaining tax information through the IRS. The most famous case of this kind was the D.C. Court of Appeals in *Lake v. Rubin*, 162 F.3d 113 (D.C. Cir. 1998). It was in this case that the DOJ/IRS successfully argued on appeal, and DCCA, upheld the position that

"... Sec. 6103 is the exclusive route for taxpayers to obtain tax return records..."

and that the provisions under Sec. 6103 supersede and preempt the Privacy Act. *Lake v. Rubin* has become res judicata in at least 4 other cases, and is the legal foundation in *Wayne A Paul, et al. v. Paul O'Neil* (a suit with 560 co-plaintiffs).

As a consequence of the above considerations, it is best to mention in your Privacy Act request for records the provisions of 26 U.S.C. §6103. If you don't, and the IRS does not provide the information requested, then if you file a disclosure lawsuit to compel them to comply, you may lose. All of the Master File Decoder automated FOIA requests cite this provision of the code to ensure that the IRS will comply fully by providing the information you are asking for.

4.9 Important tips for getting the information you want through the Freedom of Information Act (FOIA) and Privacy Act:

This section concerns itself with the most successful, efficient, and time-proven techniques for getting the information you want using the Freedom of Information Act (FOIA) and the Privacy Act. Below is a summary of the techniques:

1. **Each request under the Privacy Act of personal data must be accompanied by authentication of who you are.**
 - 1.1. There are two ways to authenticate who you are: With an affidavit signed by a Notary Public or by including a photocopy of your state driver's license.
 - 1.2. The simplest and least costly of the two above methods is to photocopy your driver's license and include that as an enclosure with your request.
2. **Limit each request to no more than one and only one item.**
 - 2.1. The people working as disclosure officers at each IRS office are not even high school graduates in many cases. Keep it simple!
 - 2.2. If you submit a compound request with many documents, they will either ignore your request and pretend like they never received it or only respond to one of the several items on the request and then say they have satisfied your request.
3. **Attach copious exhibits from the Internal Revenue Manual (IRM) and the IRS 6209 Manual showing exactly what you want from them using their own documents and procedures.**
 - 3.1. This will ensure that they can't say they don't know what you are talking about.
4. **Send the request to the correct office.** The latest version of the database has a list of the most current addresses for each of the disclosure offices.
5. **Send the request with a Proof of Mailing attached.**
 - 5.1. The proof of mailing should include a detailed list of all attachments and the number of pages of the original letter and attachments.
 - 5.2. Keep the original request and proof of mailing and send the IRS the copy.
 - 5.3. The best person to sign the Proof of Mailing is a Notary public and have him/her put their seal on it.
 - 5.4. This ensures that the IRS can't pretend that they didn't get the request.
 - 5.5. If the IRS doesn't respond, now you have legally admissible evidence that they are obstructing justice. At that point, you can register a complaint with the FBI under 18 U.S.C. §4.
 - 5.6. You can obtain a sample Proof of Mailing on the website at the address below:
<http://famguardian.org/TaxFreedom/Forms/General/ProofOfSvcViaMail.htm>
6. **If you are an individual, you should FOIA for all the documents relating to transactions and MF status codes at the end of your IMF**
 - 6.1. Refer to each document that you want in your FOIA request by its Document Locator Number (DLN).
 - 6.2. Specific MF Stat codes you should focus on getting the documents for include the following:
 - 6.2.1. MF STAT 03: Taxpayer Delinquency Investigation
 - 6.2.2. MF STAT 00: Module established but Return not filed
 - 6.2.3. MF STAT 10, 12, 13, 22, 23, : Return is filed and/or assessed
 - 6.2.4. MF STAT 20: Return filed and assessed CP-501 Notice Issued (BMF notice)
 - 6.2.5. MF STAT 58: IDRS CP-504(BMF) 4th Notice issued. (note-must send all four notices)
 - 6.3. Specific transactions you should focus on are those involving any kind of assessment, including penalties, Substitute for Returns, and interest. This includes the following transaction codes:
 - 6.3.1. TC160: Manually Computed Delinquency Penalty
 - 6.3.2. TC190: Manually Assessed Interest-Transferred in (See TC 370)
 - 6.3.3. TC196: Interest Assessed
 - 6.3.4. TC240: Miscellaneous Penalty
 - 6.3.5. TC290: Additional Tax Assessment (possible SFR with Blocking Code 540-549 or 640-649)
 - 6.3.6. TC298: Additional Assessment with Int. Date
 - 6.3.7. TC300: Examination Tax Assessment (possible SFR with Blocking Code 540-549 or 640-649)
 - 6.3.8. TC308: Additional Tax Assess with Int. Date
 - 6.3.9. TC336: Interest Assessment
7. **If you have been assessed with penalties and/or interest, then you should also ask for all records in the NMF (Non Master File) under your SSN for the periods in question**
 - 7.1. Most penalties and interest are illegally assessed inside the Automated Non Master File.
 - 7.2. Seeing how these records originated in the NMF will tell you who made the illegal assessment.
8. **Request information about any IRS employees who may have made illegal assessments identified above**
 - 8.1. FOIA for a copy of their pocket commission.
 - 8.2. FOIA for the serial number of their pocket commission.
 - 8.3. FOIA for their full name, SSN, and place of work so that you can serve them with legal papers.
9. **Use FOIA requests to the extreme during the administrative phase of your dealings with the IRS and protect your evidence and the credibility of the evidence jealously:**
 - 9.1. You must protect the credibility of your evidence because if you get to the litigation phase, the government in many cases won't be required to provide anything that you didn't already ask for during the administrative phase.

- 9.2. Keep your FOIA files meticulously organized and catalogued and in a safe place locked up that is always under your positive control. The reason this must be the case is that it will not be admissible in a court hearing if there is any possibility that it has ever been tampered with by third parties. This information in many cases is the only effective defense you will have at later stages of your dealings with the IRS.
- 9.3. Keep the paper versions of your original FOIA requests and responses OFF SITE and away from your business or home. Scan everything in with your computer and turn it into an Acrobat PDF, and then put the PDF on an encrypted drive or lock it with a password. That way, if you get raided by the IRS, they will not be able to confiscate or destroy these documents. Storing them at a friend or relatives house or in a storage place that doesn't have your name attached to it is the best way to protect this critical information.
- 9.4. If you disregard our advice and keep your FOIA data at home, at least keep it locked up in a file cabinet and put on the file cabinet in big white letters using a label machine: "WARNING: Legal papers and evidence only. Off limits to government." The reason you want this is because if the IRS decides to raid you, they are not authorized to confiscate legal papers and can be prosecuted for prejudicing your case if they do.
- 9.5. A good way to ensure that the evidence provided by the IRS in the FOIA process is admissible as evidence is to request that the records they provide be "Certified". A "Certified" Privacy Act or FOIA response by the IRS contains a cover page with the government seal on it and an affidavit attesting to the authenticity of the documents. Certified records may be requested under the authority of Internal Revenue Manual, Section 11.3.6 and 11.3.6.2. The IRS response is certified using either of the following two IRS forms:
 - 9.5.1. Form 2866: Certificate of Official Record
 - 9.5.2. Form 3050: Certificate of Lack of Records

10. Use the sample FOIA forms on the Family Guardian website as an example.

- 10.1. These examples have stood the test of time and are more likely to work.
- 10.2. They take into account all the regulations governing the IRS.
- 10.3. They give the IRS no way out but to satisfy your request.
- 10.4. The address on the Family Guardian website for the samples is:
<http://famguardian.org/TaxFreedom/Instructions/0.8ObtAndAnalyzingIMF.htm>

11. Do not ask questions. Only request documents!

Remember that the FOIA provides you with access to government-related documents. Federal agencies are not required to respond to questions. This fatal mistake is frequently made by people trying to use this law; they fail to obtain a response, or the agency responds by stating that it is not required to answer.

12. When you request information, please specifically identify the system of records you are referring to, such as:

"Please send me a copy of all documents maintained in the system of records Treasury/IRS 42.008, Audit Information Management System (AIMS) which pertains to the requester."

13. Understand the fees you must pay

- 13.1. For locating and reviewing documents, \$17.00/hour, first two hours are free.
- 13.2. \$0.15 per page, first hundred pages are free.
- 13.3. Requiring certification of documents costs an additional \$1 as per Internal Revenue Manual, Section 11.3.5.7.7.

14. File an administrative appeal if you are denied your request

- 14.1. Appeals under the Freedom of Information Act or the Privacy Act are described later in section 4.18 of this book.

15. If you plan on seriously using the Freedom of Information Act and the Privacy Act to do discovery, you must be familiar with all the Systems of Records maintained by the government and which ones contain the information you are seeking

The MF Decoder program has a form called "Systems of Records" with all of the government's Systems of Records listed, what is in them, and how to obtain them.

16. After you receive the information you are requesting, review it and immediately request that all incorrect information that the government maintains about you be either corrected or expunged from your records

- 16.1. A request or letter sent to the IRS which demands correction of erroneous information in your IMF records is called a "Privacy Act Amendment Request".

- 16.2. Privacy Act Amendment requests are covered later in section 4.19.

17. If the agency fails to deliver the documents you demand after you request them, you may file a lawsuit in U.S. District Court to compel the production of the information you seek.

Refer to the IRS Disclosure Litigation Handbook for further details on disclosure litigation at:

<http://famguardian.org/PublishedAuthors/Govt/IRS/IRSDiscLitRefBook.pdf>

4.10 Dealing with Difficult Agency Responses

As we have said repeatedly, it is quite common for the government to deny requests for specific information under either the Freedom of Information Act (FOIA) or the Privacy Act. If the information you are requesting has the potential to be incriminating and prejudicial to a specific federal employee, you can expect that the foot dragging will be extreme. You can also be sure that this type of behavior can properly be classified in many cases as an obstruction of justice, which incidentally is a federal crime in violation of 18 U.S.C. Chapter 73 at the link below:

<http://www4.law.cornell.edu/uscode/18/pIch73.html>

When this kind of obstruction of justice happens, you may appeal the decision of the agency, and when that doesn't work, you will need to litigate to obtain judicial review of such adverse agency decisions. We have obtained an electronic copy of the IRS' own manual on how to respond to disclosure litigation on the Family Guardian website at the link below:

<http://famguardian.org/PublishedAuthors/Govt/IRS/IRSDiscLitRefBook.pdf>

This manual tells you the play book on how the government will respond in the event that you decide to litigate your right to government information.

Over the years we have witnessed the dejection registered by scores of people as they fell victim to the effective and time-tested stall tactics of the IRS. The bureau's response, and in particular your reactions to one or more of the bureaucrat's efforts to derail your request, is absolutely crucial. It is this particular point that most people need personal assistance. Perhaps ninety-percent of the requesters see their hopes quietly crushed, but it need not happen to you.

On rare occasions the IRS will obey the law and simply and correctly fulfill your request as submitted, and do so within the statutory time limits. On a personal experience level this has never happened to us, but we did hear a rumor to the effect once.

In any event, you are bound to experience stall and delay tactics from the world's most experienced bureaucracy. And that's OK because the bureaucrats are bound to experience some very effective "get with it" tactics from the world's most informed people!

The standard Stall and Delay (S&D) letter generally looks something like the following list of items.

1. "Your request is so large that we must ask for additional time in which to comply."

SOLUTION:

Grant the agency the additional time, which is usually accomplished by lack of any action on your part. But read the S&D letter carefully and look for any instructions, which it may contain. If there are any instructions, comply with them and start the clock again. When the IRS finally delivers your "large" request, it will consist of maybe nine pages and cost \$11.35!

If, however, you do not receive the requested documents within the additional time allocation, it means that the IRS is sincerely hoping you will become totally frustrated and forget about the entire project. Don't get frustrated and don't forget. Instead, beat the IRS at the game and file your appeal, if appropriate. Appeal procedures are provided in this book.

2. "You failed to adequately identify yourself."

SOLUTION:

Check your copy of the request. If you failed to sign it, then sign it before a Notary and re-file. If you did sign, file the appeal and notify the IRS that a properly identified signature was affixed to the original request and start the clock.

If the bureau fails to respond within the time limit, your appeal is already being processed.

3. The "fee" scam.

This stall and delay tactic takes several forms and is a favorite of the IRS. The law requires you, the Requester, to promise to pay the required fees. That statutory promise to pay is included in the first paragraph of your request form. Therefore, you have in fact fulfilled the obligation of the law and the IRS was wrong in making an issue of promising to pay in the first place.

SOLUTION:

Promise to pay again, then start the clock.

The bureau may also ask you to set a maximum fee that you are willing to pay. This is frequently combined with a warning that your request may cost as much as \$50 to \$300. If you receive this S&D letter, assume that the agency desperately wants to scare you off the trail and sincerely wishes to prevent you from obtaining the requested documents. Do not allow the exorbitant estimate to scare you. It's only the S&D game. But it is mandatory that you respond, and respond correctly. If you fail to respond, the agency is off the hook and you will never receive your documents.

SOLUTION:

- a. Instruct the agency to proceed in fulfilling your request.
- b. Instruct the agency to proceed with your request up to a specified limit, set by you.
- c. Request the agency to document the proposed charges by estimating the number of hours required and the number of documents to be copied.
- d. Phone the Disclosure Officer (that's the government employee who signed the S&D letter) and ask to inspect the entire file, then select only the documents you wish to obtain for your own file.

4. "We do not understand your request" or "you failed to adequately describe the requested documents."

SOLUTION:

- a. Check your original request and make certain that you have described the form(s) or document(s) correctly and as completely as possible. It is also logical that you may have trouble providing a perfectly accurate description of something, which you have never seen. Instruct the agency to send a copy of everything, which could possibly fall within the description, and start the clock.
- b. Phone the Disclosure Officer and diplomatically work out any genuine problem that may exist. If it is possible for you to add additional information, then do so, and start the clock.

5. "We are not required to produce records, but only to provide copies of existing records. Your request was for reports that do not exist and which we must produce."

This stall tactic is most common in response to FOIA Request #I02, in which we ask for TXMODA reports that the IRS typically does not want to provide. This is a very important report that incriminates a lot of people, so naturally they might want to stall in providing it. Their response may also be accompanied by the following evasive and devious language:

"With respect to this FOIA request, your request is not a request for existing documents, but is a request for the creation of personalized and specific statements concerning your tax liability. As the Disclosure Officer properly responded to you, the FOIA does not require agencies to provide explanations or answers in response to questions. Zemansky v. EPA, 767 F.2d 569, 574 (9th Cir. 1985); Hudgins v. IRS, 620 F.Supp. 19, 21 (D.D.C. 1985), aff'd, 808 F.2d 137 (D.C. Cir. 1987), cert denied, 484 U.S. 803(1987) ("FOIA created only a right to access to records, not a right to personal services"). In addition, the FOIA does not require agencies to create records in response to a request. NLRB v. Sears, Roebuck & Co., 421 U.S. 132, 162 (1975)"

SOLUTION:

- a. The Internal Revenue Manual (IRM), section 21.2.3.4 available below governs requesting and providing what are called "Transcripts":

<http://www.irs.gov/irm/part21/ch02s04.html>

IRM Section 21.2.3.4.1.1 says that “taxpayers” may request transcripts. It doesn’t provide any authority to deny such a request for any reason. Therefore, these transcripts **MUST** be provided under the authority of the Freedom of Information Act. You need to call up the Disclosure Officer and make this clear to him. Use the phone number provided on their FOIA response, or lookup the phone number in the MF Decoder, which has a pretty big database of Disclosure Officers.

- b. The FOIA request #102 does not ask for personal services or research, but simply requests a printout of existing records already within the Integrated Document Retrieval System (IDRS). These records require no more effort than the IMF itself to printout and produce. Only a different Command Code (CC) needs to be entered into the system. This command code is described in IRM Section 21.2.3.4. The same internal IRS request form is used to request the TXMODA report as is used to request the IMF Specific. See:

<http://famguardian.org/TaxFreedom/Instructions/0.7/IRSInternalForm6882.pdf>

Therefore, it cannot be said that the requester is asking for personal services above and beyond any other response.

Remember, the FOIA/PA was never proposed by the IRS, and was never voluntarily written into the bureau’s regulations. The IRS and other agencies virtually hate these important laws, and fervently wish that you never learned to use them. After all, information is power! Expect the worst.

Despite all the trouble, all your efforts and time, what you obtain from the IRS and other agencies will be worth it ten times over, and for some of you, worth far more than that. The IRS constructs all those problems to prevent you from protecting yourself, and to try and deny you the knowledge needed to make sound, rational decisions concerning your life.

If the bureau provided you with all the documents you requested, or in reality all the documents which appear to be what you requested, then carefully, very carefully, study every scrap of paper which you have received and look for clues which will lead to additional documents and files. Use these a clues which will appear as references to additional documents and files. Use these clues, which will appear as references to additional forms, specialty files, manuals, or to other agencies, then prepare a new request based on the clues. Every additional agency response will provide an ever-broadening mass of references and clues to additional documents and information. At this point you are well on your way to strengthening your defenses, including your need to claim the Fifth Amendment and other rights, and in protecting yourself against the wild destructive force of irresponsible bureaucrats.

If your request was partially fulfilled and partially denied (a common occurrence) then study the documents received for clues, which will form the basis for your next request, and you also need to determine if there is illegal withholding of documents. There probably is.

For cases where the agency withheld certain information and employed exemption (b)(5) as the basis for withholding documents, it is as important for you to study the documents NOT received, as it is to study the documents you DID receive. Below is the method to examine documents you did NOT receive:

The bureau or agency is required to provide detailed justification; indexing; and itemization, for any items withheld.

1. **Detailed justification.** The “detailed justification” is the exemption quoted by the agency. If one or more of the nine exemptions was not quoted, then the agency lacks any justification whatsoever and must send you a copy of the documents. In dealing with the IRS, generally sections (b)(5) and (b)(7) of 5 U.S.C. §552a are used to “justify” the withholding of information.
2. **Itemization.** The agency will often neglect to “itemize” the denied documents. If this occurs, appeal the denial, and insist that the agency itemize every document withheld. Itemization requires the agency to provide you with the list of the withheld documents and categorically state that the withheld document is form number so and so, or a letter dated such and such addressed to whomever. Got it?
3. **Indexing.** As with itemization, indexing is frequently passed over by the agency. When this happens to you, require an indexing in the same manner as you required the agency to itemize.

Indexing is important to you because it discloses the location of the documents which are not being released to you. SO even though the agency may legally deny a copy of a document to you, your knowledge has been extended to where you know that: 1) a document exists; 2) why you have been denied a copy; 3) the identity of the document; and , 4) where the document is filed. Knowing all of that means you have come a long way.

Example: The IRS denies you a copy of Form No. 339C. Your next move is to obtain a copy of the Internal Revenue Manual pertaining to Form No. 330C, and, in obtaining such manual, you will still know what the withheld document is all about. That's winning!

If the bureaucrats exercise the (b)(7) exemption, then you know that a criminal action is contemplated against you. Forewarned is often said to be forewarned.

If (b)(7) is used to deny information to you, then it becomes imperative that you initiate protective and evasive action. This action, among other things, should include ten to twenty FOIA/PA requests. The bureaucrats have lost the advantage of surprise, and you must now capitalize upon the loss. Assess the agency for every scrap of paper that you can your request and don't give up.

If you have reason to believe that a criminal action is possible, be diligent in your discovery. It is possible to obtain documents that disclose the information that you are not guilty of any crime, but that you are being prosecuted only for propaganda reasons. And the time to win a case like this is before it progresses to the point of a grand jury indictment. A well-orchestrated FOIA/PA program can provide the primary tools and information to do just that.

4.11 Dealing with IRS Discovery Delay Tactics and Keeping your Nose Clean During the Discovery

It is a blessing and a privilege to learn what the IRS knows about you. Do not overuse or abuse Privacy Act or FOIA Requests as a way to hassle the IRS or the IRS may begin to ignoring your requests! Please observe the following guidelines to minimize the possibility that the IRS will delay or refuse to respond to your Privacy Act or FOIA request and thereby trigger the need for you to initiate discovery litigation against them in District Court in order to compel them to comply:

1. Asking for the same thing twice or too close together. This makes twice as much work for them and wastes their precious time.
2. Asking for too many things at once. Disclosure officers are underpaid, overworked, and overloaded easily. They may just respond by throwing up their hands if you ask for too much at once.
3. Making the description of date items requested too ambiguous or detailed. Keep it simple!
4. Sending your request to the wrong Disclosure Office. Generally, you should choose the geographically closest office to request the information from, and if you don't, the office that gets your request will likely respond but may refer you to a different office for future requests.

Even after following the above guidelines, it is still common for the IRS to drag their feet when you ask for SFR documentation using FOIA request #S02. The reason IRS will delay responding to this type of a request is because this is where their fraud becomes very apparent and where you begin to find out exactly who committed it. They may delay for any of the following reasons:

1. To give them time to contact the employee who did the illegal SFR and ask them to either complete their documentation so they don't get caught with the pants down, or ask them what they want to redact from the response. This essentially amounts to obstruction of justice, misprision of felony, and conspiracy to commit computer fraud in violation of 18 U.S.C. §1030 and 18 U.S.C. §4 and when it happens, you will know because the Transaction Date and Cycle Post Date will be widely different, indicating that time-barred changes to your records were made to cover up the fraud.
2. Rather than contacting the agent, they may just refuse to respond without explanation and wait for you to contact them and ask why. If you never contact them, they will never respond. This is more conspiracy to cover up computer fraud in violation of 18 U.S.C. §1030.

When the IRS takes more than about 40 days to respond and you don't hear anything back explaining the delay, you have two options, which we list below in descending order of preference:

1. Call the Disclosure Office and ask what is going on. They almost never get calls and they will probably be surprised to hear from you. You are much more likely to get a response when this happens. The MF Decoder FOIA Contacts screen

has a growing database of Disclosure office phone numbers and contacts that you can use to call the office you sent your request to.

2. Send a second copy of the request to another Disclosure Office at a different address. That way both offices will be working on the problem in parallel and may get you an answer more quickly.

4.12 Knowing what time period to ask for

If you want to get copies of your IMF or AMDISA for a specific tax return you filed, you must ask for the item by tax year, and not refer to the time period when it was filed. Otherwise, the IRS will respond by saying that they have no documents responsive to your request. This is important, and especially in the case of those years when you filed late. For instance, if you waiting until 1999 to file your 1995 return, then if you want all IRS paperwork associated with your 1995 return, then you would ask for the tax information for the tax year 1995.

The MF Decoder program lists the TaxYear at the top of both the “IMF decoding” form and the “AMDISA decoding” form. It also lists the tax year at the top of every AMDISA and IMF report it prints. The FOIA request generator also keys everything by tax year and not the year the return was filed. Keep this information firmly in mind as you interact with the program and the IRS.

4.13 Using the MF Decoder FOIA Request Generator

The MF Decoder program includes the FOIA Request Generator, which automates production of the more common types of FOIAs. This tool also merges data extracted from your IMF in the process of producing specific FOIAs. The FOIAs that it produces are derived from the “FOIA templates” form. The FOIA requests generated are carefully designed to ensure that you get exactly what you request and minimize the need to do disclosure litigation.

The FOIA Request Generator has two classes of FOIA requests that it does:

1. **Initial**. The FOIA Number for these begins with “I”. These FOIAs are intended if you are just getting started doing FOIA and they help you compile an initial body of evidence that encompasses everything you have done to date.
2. **Situational**. The FOIA Number for these begins with “S”. After you have done your initial FOIA, certain FOIAs may be needed as follow-up to the initial FOIAs based on the content of the data you get back and based on your situation.

To get started with your initial FOIAs, use the FOIA Request Generator to produce three sets of FOIAs, and mail one out each week for three successive weeks:

Table 4-2: Initial FOIA Discovery Plan

Week #	FOIA Number	Description
1	I01	First Week FOIA: Requesting IMF records. This gets you your basic IMF Specific and IMF Complete reports.
2	I02	Second Week FOIA: Requesting IMF Records. This provides you with the TXMOD report and Privacy Act report.
3	I03	Third Week FOIA: Requesting IMF Records. Asks for Assessment documents.

As soon as you receive your first response back from the IRS for any one of the above three FOIAs, send in FOIA #I04 to discover any third party taxable income reported via W-2, 1099's, and K-1.

Now the waiting begins. Wait for a response to all three of your four Initial FOIAs. The IRS has 21 days to provide the information you requested and after that, you can sue them to provide the information. Based on what you get back, here is a table of options:

Table 4-3: Situational FOIAs

If...	Then...	Reason
Your IMF contains a TC 560 transaction	Send in FOIA Number S01	Possible time-barred assessment.
Your IMF contains substitute for returns	Send in FOIA Number S02	Obtain supporting documents to ensure the assessments are procedurally proper and legal.
The IRS assessed you with a tax or penalty liability	Send in FOIA Number S03	Obtain supporting documents to identify agent who assessed the illegal liability and to support litigation
Your IMF shows a TC 420 transaction	Send in FOIA Number S05	Obtain Audit Information Management (AIMS) supporting documents relating to the audit. Also identify agent who did audit.
Your IMF shows TC424 or 425 transactions	Send in FOIA Number S06	Obtain supporting documentation for Substitute For Return (SFR) done by the Examination Division.
Property lien is instituted against your real property	Send in FOIA number S07	Obtains lien records relating to your personal property.
Criminal investigation instituted against you	Send in FOIA number S08	Obtain information relating to criminal investigation.
CP-515 Notice received	Send in FOIA number S09	Information about your failure to file or pay.
The revenue officer manipulating your record did something wrong and you want to find out who it is	Send in FOIA number S11	Obtains a copy of all records relating to the officer so he can be litigated against.

Beyond these rudimentary FOIA templates, discovery is pretty much up to you. If your research reveals additional FOIA templates that you think would be useful to add to the MF Decoder, then we welcome you to send electronic versions of them to us as either MS Word files, PDFs, or scanned images. We only accept this type of input if it is based on thoroughly documented types of illegal activity used by the IRS. We aren't interested in Patriot Mythology or things that won't stand up in court. Please include with your sample FOIA all the exhibits that go with the proposed new FOIA template in Acrobat form, ready to add to the database.

4.14 Situational FOIAs: Information you want to request under the FOIA and Privacy Act for Specific Circumstances:

When you are in hot water with the IRS, a very effective technique is to use FOIA requests to obtain detailed information explaining why. In many if not most cases, once you start initiating these requests, your problems with the IRS may (but not necessarily WILL) start magically vaporizing! We have heard many reports of this happening. We can only speculate that once they know you are onto them and understand how their fraud operates and have the evidence out of their own records

showing how it was done and can explain it using their own procedures, then they will dump you like a hot potato! I can imagine some of their remarks when the FOIA requests start pouring in. Something like:

“Oh shit!”

“He KNOWS!”

“Quick, delete the fraudulent records or you’ll end up in jail!”

Or worst yet, the disclosure officer will call up the agent who did the fraudulent assessment and ask him what he wants to blank out in the FOIA response. Then they will use a thick black felt-tip pen to “redact” the incriminating information, like the signature on the 23C, 4340, or 5734 assessment form of the person who did the illegal assessment.

4.14.1 Property Lien Instituted

If the IRS sends a Notice of Lien to the Country Recorder for your property, send in an FOIA request for the following items:

1. All documents maintained in the system of records identified as Lien Files (open and closed), OP:C-Treasury/IRS 26.009, which pertain to the Requester.
2. Documents indicating lien regulations are authorized by other than the Attorney General, as evidenced by 18 U.S.C. §3613, and attach a copy of that statute as Exhibit C.

4.14.2 Criminal Investigation Initiated

If you are under Criminal investigation, your IMF will indicate a “Z” under both of the fields with the name “CRINV”. For this condition, you want to request the following from the District Director:

1. All documents maintained in the system of records identified as Controlled Accounts (open and closed), Criminal Investigation Division TC 910, TC 914, TC 916, TC 918, -Treasury/IRS 46.004, which pertain to Requestor.
2. All documents maintained in the Centralized Evaluation and Processing of Information Items (CEPIIs), Criminal Investigations Division-Treasury/IRS 46.009 which pertain to the requestor.

4.14.3 Notice of Deficiency or CP-501 through CP-504 Notices or interest and penalty assessments received

The IRS in nearly all cases is acting illegally when they assess penalties or interest onto individuals who are filing any kind of form 1040, 1040NR, 1040EZ, etc. When they assess such interest or penalties, they nearly always do so using the Automated Non Master File (NMF) system and then import the illegal transactions into the Individual Master File (IMF) using a Transaction Code 370. According to the IRS’ own internal procedures, any kind of interest or penalty *must* be assessed by an enforcement officer with an enforcement pocket commission, and it must be documented on an IRS Form 5734. This form must have the signature of the enforcement officer making the assessment. In most cases, if you FOIA the IRS to get a copy of this form in your specific case, they won’t have this form, because no employee of the IRS would be stupid enough to sign his name to such a blatantly illegal document. Instead, they will respond to your FOIA request with something like “We have no documents responsive to your request.” That amounts to an admission of guilt, folks! You get that nice little letter in your hand and take it to a collection due process hearing and you are off the hook, my friend!

The CP-501 through CP-504 notices arrive because the IRS claims that you are delinquent in paying an assessed liability. When you get these notices, you want to:

1. Use FOIA to get a copy of your IMFs for the period in question for your first round of FOIAs.
2. Send in a second set of FOIAs asking for the following:
 - 2.1. The complete identify of the IRS agent who did the illegal assessment. His employee number will appear on the AMDISA report. The information you want includes:
 - 2.1.1. Photocopy of pocket commission for the agent.
 - 2.1.2. Serial number of pocket commission

2.1.3. The name, SSN, and work address of the officer, so that you can serve him with legal papers and deposition him.

3. Send a third set of FOIAs asking for:

3.1. All Substitute for Returns (SFRs) prepared by IRS pertaining to the Requestor.

3.2. All documents upon which the Audit function based the Substitute for Return (SFR).

3.3. All documents maintained in the system of records identified as Audit Information Management System (AIMS)-Treasury/IRS 42.008, pertaining to the requester.

3.4. Form 5546 pertaining to the Requester.

4. When you get the IMFs back, request:

4.1. All Non Master File Records under your SSN for the years in question.

4.2. All the Document Locator Numbers (DLN's) listed on the IMFs under the transactions section.

4.3. All the assessment documents associated with the imputed liability.

4.4. All penalty and interest assessments require a form 5734. Ask for this form for each assessment transaction.

4.14.4 CP-515 Failure to File Notice received

4.14.4.1 Background

You will receive a CP-515 notice if you failed to file a tax return for a given year. This occurs in most cases because you have a Transaction Code 914 in your Individual Master File (IMF). This transaction code indicates a criminal investigation is in progress. This transaction code is usually entered manually into your record by freezing the record and then entering the code. The code cannot be entered unless you already have a Substitute for Return. When you receive this IRS Notice, you want to do an FOIA request for all Substitute for Return documents over the period in question. In most cases, what you will get back is an IRS Form 720, which is for excise taxes on businesses. When you get this response to your first FOIA, then you want to follow-up with an FOIA request for your AMDISA file. This is the file used to identify what taxable activity you are involved in.

One individual who was being investigated for Willful Failure to File told us that when he requested the SFR documents, he got back the IRS form 7210. Then when he asked for the AMDISA file, it indicated that he had an Activity Code of 532, which was a truck or bus chassis manufacturer! Then he filed a complaint with the FBI against the IRS employee that entered these transactions and the U.S. Attorney who was prosecuting the case. The following happened:

1. He went to federal court for a hearing and the judge said he never wanted to see him again. He literally threw him and the attorney out of the courtroom and told the U.S. attorney that he never wanted to see him in court again!
2. The charges were mysteriously dropped, never to resurface again.

Other important facts bear on this situation. If you are indicted for Willful Failure to File under 26 U.S.C. §7203, the Grand Jury must have a signed form 9131 in order to legally indict you. Many grand juries don't know this and the U.S. attorney petitioning them doesn't want to inform them either. Without this form, guess what, they are a lynch mob without authority who takes 100% of the responsibility for their actions, which leaves no liability with the U.S. attorney who lied to them about you in the first place if they decide to indict you! Seldom have grand juries completed or used this form, so in most cases an indictment by a grand jury is illegal in the case of Willful Failure to File claims made by the government.

Also keep in mind that a statute is unenforceable until it has an implementing regulation. There is no implementing regulation for Willful Failure to File under Part 1 of 26 CFR. The reason is that the IRS has no jurisdiction to enforce the income tax because it is voluntary. They can't indict you without:

- A statute making you *liable* to pay.
- An implementing regulation that enforces the statute which has an agency responsible for enforcement. See 26 U.S.C. §7805(a).
- The implementing regulation being published in the Federal Register as required by the Federal Register Act, 55 U.S.C. Chapter 15. The implementing regulation assigns responsibility for enforcement to a specific agency. Without a designated agency, the law is unenforceable.
- An agency with investigative jurisdiction. The [U.S. Attorney Manual, Section 9-4.139](#) indicates that ***no agency*** has investigative jurisdiction for 26 U.S.C. §7203 offenses.
- Delegation orders for the specific personnel performing the investigation showing that they have enforcement powers.

Very rarely are all of the above factors satisfied in any Willful Failure to File investigation, which makes it an illegal proceeding and in most cases, the U.S. attorney knows this but would never admit it, because then he becomes an accomplice to crime!

4.14.4.2 Items to request

The items you want to FOIA from the IRS when you are being investigated for failure to file are as follows:

1. **BACKGROUND ON FOLLOWING ITEM:** Failure To File (FTF) records and Failure To Pay (FTP) tax records are maintained by the Assistant Commissioner (International), as evidenced by System of Records Treasury/IRS 49.007. See:
2. Please send requester a copy of all documents maintained in Overseas Compliance Projects System-Treasury/IRS 49.007 (2) and (4), which pertains to the Requestor.
3. Please send Requester a copy of the blank forms applicable to the failure to file investigation. Please mark the blank forms "VOID" or otherwise invalidate the forms prior to disclosure.

The information you want to FOIA from the Attorney General for a Failure to File investigation are as follows:

1. **BACKGROUND FOR NEXT ITEM:** The Criminal Tax Division of the Department of Justice has limited liability for the prosecution of offenses investigated by the IRS. Those offenses are: excise violations involving liquor tax, narcotics, stamp tax, firearms, wagering, and coin operated gambling machines as evidenced by the United States Attorneys Manual Volume II, Title 6-4.270, a copy of which is attached hereto and incorporated herein by reference as EXHIBIT A.
2. Please send the requester a copy of the documents indicated the Requester is/was involved in a taxable activity relevant to EXHIBIT A.

4.15 FOIA Template for Obtaining IRS Records

The SEDM Website contains a free editable Microsoft Word Template which you can use in many circumstances to obtain the most important types of IRS records. You can obtain this template on their website below:

IRS Freedom of Information Act Request, Form #03.014
<http://sedm.org/Forms/FormIndex.htm>

4.16 IMPORTANT: Obtaining Information To Use As Evidence in Legal Proceedings

If you are requesting materials from the government under the Freedom of Information Act or the Privacy Act, it is very important to authenticate their source so that they may be used as credible evidence in a legal proceeding. This is especially true of all computer reports such as Individual Master Files (IMFs), AMDISA, TXMOD, etc. The IRS' Internal Revenue Manual (IRM) section 11.3.6 describes how to have the IRS provide the materials you are requesting with an official seal or certification. You should read this section thoroughly at:

<http://www.irs.gov/irm/part11/ch03s06.html>

Please ensure that your FOIA request follows the above guidelines when you are asking for a certified copy of the materials requested. Otherwise, the materials may not be used as evidence at trial and this may ultimately prejudice your case. The cost for certification of records is \$1 per document certified, as required by Internal Revenue Manual (IRM) section 11.3.5.7.7, which says:

*Internal Revenue Manual
 11.3.5.7.7 (12-31-2001) Certification*

1. The fee for certification is \$1.00 for each document certified, regardless of the number of pages.

2. Providing certification services normally will involve copy and search charges also.

3. Certification services are not required by the FOIA and are provided at the discretion of the IRS.

The MF Decoder will add the appropriate verbiage to your FOIA request to account for whether you want a certified copy or an uncertified copy. This is done from the "FOIA request generator" form by checking the "CertifiedCopy?" checkbox. When this is done, the FOIA request letter will contain the following additional verbiage:

"Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct, with Form 2866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with Form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service. Please refer to the attached Memorandum of Law on IRS Certification of Records for why the law requires you to certify the records in your response. I have enclosed the \$1 per document required by IRM Section 11.3.5.7.7."

A common tactic by the IRS is to pull any of the following dirty tricks when you request certified versions of records using the above language:

1. Ignore your request for certification completely and hope you don't notice. In this case, you must write them back again and/or call the disclosure office and DEMAND that they authenticate the records
2. Say they aren't required to certify records produced by the "service", but only records you submitted. This is baloney and constitutes obstruction of justice and interfering with a criminal investigation in violation of 18 U.S.C. §1510.
3. Say the following:

"It should be noted that certification merely certifies that the document is a true copy of a document in Internal Revenue Service records. It does not speak to the accuracy or validity of the contents of the document. Please be advised that under the FOIA and Privacy Act, we are prohibited from furnishing Form 3050, "Certification of Lack of Record."

4. Saying the following in their FOIA request response:

"We are unable to comply with your request to certify all documents because this office does not certify documents in response to Freedom of Information Act requests. We can, however certify documents for court proceedings, etc., at a fee of \$1.00 per document. Proof of the court proceedings is required such as a copy of the court order, the claim filed, or subpoena. The fee amount must accompany the request. Please be aware that search time fees, if applicable, could also be charged at a rate of \$17.00 per hour (rounding up any portion of an hour to a full hour).

We are returning your money order for \$XX.XX because we have not requested a payment for services."

5. Insist that they cannot or will not certify using the forms 2866 or 3050 above. The IRM requires them to do this and they cannot interfere with it.
6. Stamp on the requested materials the following and insist it meets the requirements of IRM 11.3.5.7.7 above and is all that is needed to "authenticate" the records for use in court.

"AUTHENTIC IRS REPRODUCTION, per IRC section 6103(p)(2)(c), This photocopy has the same legal status as if it were the original."

AUTHENTIC IRS REPRODUCTION,
per IRC section 6103(p)(2)(C),
this photocopy has the same legal
status as if it were the original

All of the above types of responses are PURE hogwash. The underlying IRM Sections say nothing about the requirement to provide proof of a court proceeding, so they are simply stating a policy and not a law or regulation. Below is IRM Section 11.3.6.2 that allows any member of the public to request certified records, and note that it says NOTHING about proving a court proceeding:

IRM 11.3.6.2 (12-31-2001)

Requesting Certifications

1. Any member of the public may request certification of a document. Requests for certification should be sent to the office which has custody of the records, i.e., Headquarters, area, territory or campus.

2. Fees for certification are provided in IRM 11.3.5. There are no fees when certification is provided for another government agency.

3. The two formal processes for certification (discussed below), require a completed Form 2866. The formal processes for certification, generally, are not required. Instead, appropriate language acceptable for certifications carried out with an inked stamp is available. An example of acceptable verbiage for certifications is "AUTHENTIC IRS REPRODUCTION, per IRC section 6103(p)(2)(C), this photocopy has the same legal status as if it were the original."

When they play games like this, call the Disclosure Officer on the phone and demand the regulation published in the Federal Register that that authorizes them to make such a demand. If they can't produce the regulation or at least a section in the IRM that documents their "policy", then they have no basis making any of the claims or demands above and must comply with the IRM Section that requires them to certify the records. The certification must have an IRS seal and a signature, so that it is self-authenticating, or else they haven't satisfied the requirement of the IRM, which states on this subject:

The reason they will attempt the above forms of sabotage of your discovery process is to make it more difficult for you to get the response they send admitted into evidence in legal proceedings against them. Under Federal Rule of Evidence 902, certified documents are self-authenticating and do not require personal testimony to establish their foundation as evidence. The IRS does not want to make it easy for you to litigate against their employees who are breaking the law because they are a mafia extortion ring. The mafia looks out after its own, you know. Does this surprise you?

One way to overcome IRS resistance to your requests to certify the documents they provide in response to your FOIA or Privacy Act request is to use the Memorandum of Law that we provide in the Master File Decoder entitled "Memorandum of Law: Certification of Records". Every FOIA request accomplished through the FOIA Request Generator within the MF Decoder includes a copy of this Memorandum, and the memorandum is referenced in the language of each FOIA as authority for why the IRS MUST certify its response.

To expand upon the above referenced section 26 U.S.C. §6103(p)(2)(c), that section says:

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6103
§ 6103. Confidentiality and disclosure of returns and return information

(p) Procedure and recordkeeping

(2) Procedure

(A) Reproduction of returns

A reproduction or certified reproduction of a return shall, upon written request, be furnished to any person to whom disclosure or inspection of such return is authorized under this section. A reasonable fee may be prescribed for furnishing such reproduction or certified reproduction.

(B) Disclosure of return information

Return information disclosed to any person under the provisions of this title may be provided in the form of written documents, reproductions of such documents, films or photoimpressions, or electronically produced tapes, disks, or records, or by any other mode or means which the Secretary determines necessary or appropriate. A reasonable fee may be prescribed for furnishing such return information.

(C) Use of reproductions

Any reproduction of any return, document, or other matter made in accordance with this paragraph shall have the same legal status as the original, and any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding as if it were the original, whether or not the original is in existence.

Saying that a stamp is adequate to satisfy the “properly authenticated” requirement of the above statute is pure baloney. IRS knows that Federal Rules of Evidence requires an AFFIDAVIT in order to make a document self-authenticating, and it says NOTHING about a stamp. Therefore, you should DEMAND that the documents be authenticated exactly and only as the MF Decoder language indicates above. You might even want to cite Federal Rule of Evidence 902 as your reason why, which you can examine at:

<http://www.law.cornell.edu/rules/fre/overview.html>

Finally, keep in mind that 26 U.S.C. §6065 requires that ALL documents produced under the authority of the Internal Revenue Code MUST be signed under penalty of perjury. The title indicates “returns” but you will note that 26 U.S.C. §7806(b) says that titles of sections within the code have no legal effect and mean nothing and that the *body* of the section is the real law. Section 6065 Consequently, not only must all the forms you submit to the IRS be under penalty of perjury, but EVERYTHING produced by the IRS as well, including assessment documents and certified copies, must also be signed under penalty of perjury or they are invalid and inadmissible as evidence in litigation and may not be a basis especially for an assessment. Note the language of Section 6065 as proof:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART IV](#) > § 6065
[§ 6065. Verification of returns](#)

Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.

4.17 Getting Original Legal Assessment Documents Using the Privacy Act

4.17.1 Legal Requirements regarding 23C Assessments

"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."
[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

All IRS assessments must be recorded on a 23C Summary Record of Assessments. Below is the description of this form from the 1003 IRS Published Products Catalog, Document 7130, p. F-4:

23C 16237T Each
10/1987 Destroy Prev Issues Upon Rec

Assessment Certificate-Summary Record of Assessments

Form 23-C is used to officially assess tax liabilities. **The completed form is retained in the service center case file as a legal document to support the assessment made against a taxpayer.** R:R:A;RA Internal Use

The Form 23-C is prepared by an "Assessment Officer" following the conclusion of the Examination meeting between the citizen and the IRS agent or following an offline AIMS examination. This form is required as described below:

IRM 3.17.63.14.7 (10-01-2003) Account 6120 Individual Income Tax Assessments—Principal

This account is used to summarize the total amounts of assessments of tax class 2 **Principal** as provided by the Internal Revenue Code. The balance of this account represents total tax class 2 **principal** assessments for the year.

All principal assessments must be recorded on Summary Record of Assessments (Assessment Certificate [IRS Form 23C]). The Assessment Certificate is the legal document that permits collection activity.

Total tax class 2 assessments for the month will be summarized on computer generated Form 2162 which will become the external subsidiary.

The transaction codes within an IMF where 23C Summary Record of Assessment forms must be prepared are as follows. The most important one listed is TC150, which is the most common one used for Substitute for Returns (SFRs):

Table 4-4: Assessment transaction codes

Transaction code	Transaction description
150	Filing of original return or SFR
160	Manually Computed Delinquency Penalty
190	Manually Assessed Interest-Transferred in (See TC 370)
196	Interest Assessed
240	Miscellaneous Penalty
290	Additional Tax Assessment
298	Additional Tax Assessment with Interest Computation Date
300	Additional tax or deficiency Assessment by Examination Division or Collection Division

All 23C Assessments must be certified as follows in order to be valid:

Title 26: Internal Revenue
PART 301—PROCEDURE AND ADMINISTRATION
Assessment
In General
§ 301.6203-1 Method of assessment.

The district director and the director of the regional service center shall appoint one or more assessment officers. The district director shall also appoint assessment officers in a Service Center servicing his district. **The assessment shall be made by an assessment officer signing the summary record of assessment[IRS form 23C]. The summary record, through supporting records, shall provide identification of the taxpayer, the character of the**

liability assessed, the taxable period, if applicable, and the amount of the assessment. The amount of the assessment shall, in the case of tax shown on a return by the taxpayer, be the amount so shown, and in all other cases the amount of the assessment shall be the amount shown on the supporting list or record. The date of the assessment is the date the summary record is signed by an assessment officer. If the taxpayer requests a copy of the record of assessment, he shall be furnished a copy of the pertinent parts of the assessment which set forth the name of the taxpayer, the date of assessment, the character of the liability assessed, the taxable period, if applicable, and the amounts assessed.

Basically, the 23C Assessment Certificate is the equivalent of a promissory note that backs up a debt, and has all the same characteristics as that document. The Fair Debt Collection Practices Act (FDCPA), Public Law 104-208, found in 15 U.S.C. Chapter 41, Subchapter V beginning at 15 U.S.C. §1601 requires that any person or government entity involved in collecting debts be required to provide certified proof of the original debt. In the case of the IRS, the ONLY certified proof is the 23C Assessment Certificate. The IRS Restructuring and Reform Act of 1998, 112 Stat. 687, section 3466 states that the IRS is subject to the Fair Debt Collection Practices Act (FDCPA). Consequently, the IRS is required by law to provide certified legal evidence of the tax debt under the FDCPA, and is involved in criminal activity if it does not provide such evidence under the FDCPA. Below is a section from the Internal Revenue Manual (IRM), which is the letter that IRS Disclosure Officers are instructed to send in response to a request for a copy of the 23C Assessment Certificate. Get a whiff of the unbelievable arrogance, irresponsibility, and pure evil of these people:

*Exhibit 11.3.13-7 (12-01-2003)
Response to Requests for 23C*

It is unclear to us what records you are seeking. Your request appears to be based on your understanding that a signed assessment record would contain data about your specific and identifiable assessment(s). Such is not the case.

*During processing at the IRS Campus, Summary Records of Assessment are automated listings of an entire day's or week's total amounts processed. They are listed by date, are signed by an authorized assessment officer, but **do not** contain data that would identify any individual taxpayer. This procedure is in accordance with Federal regulations and is effective in every IRS Campus.*

In the rare instances when our automated systems cannot be used (e.g., during power failures or in jeopardy assessments), we do prepare a paper Form 23C, strictly as a backup system. However, even in these instances, the Form 23C is a summary of assessment amounts and thus lacks data specific to any particular person.

4.17.2 Invalid 23-C Summary Record of Assessments

The 23-C Summary Record of Assessment form is INVALID if any of the following conditions are met:

1. It was not prepared by an "Assessment Officer" or a person will delegated authority to do assessments as required by 26 CFR §301.6203-1.
2. It is not signed and dated.

It is quite common for the Internal Revenue Officer to improperly certify the 23C Assessment Form by not signing it. Several court cases have ruled that the form is invalid without a legible signature by a revenue officer, including:

"... [5] Plaintiff relies heavily on Brafman v. United States, 384 F.2d 863 (5th Cir. 1967), where an assessment was invalidated due to the lack of a signature on the 23C Form. This defect, however, was a significant violation of the regulation...

...A signature requirement protects the taxpayer by ensuring that a responsible officer has approved the assessment..."

[Curley v. U.S., 791 F. Supp 52 (E.D.N.Y. 1992)]

“...However, there is no indication in the record before us that the ‘Summary Report of Assessments’, known as Form 23C, was completed and signed by the assessment officer as required by 26 CFR § 301.6203-1.3 Nor do the Certificates of Assessments and Payments contain 23C dates which would allow us to conclude that a Form 23C form was signed on that date. See *United States v. Dixon*, 672 F. Supp. 503, 505-506 (M.D.Ala.1987). Thus we find that the plaintiff has raised a factual question concerning whether IRS procedures were followed in making the assessments...

“3 This regulation provides, in relevant part, that “[t]he assessment shall be made by an assessment officer signing the summary record of assessment...”
[*Brewer v. U.S.*, 764 F.Supp. 309 (S.D.N.Y. 1991)]

The federal courts have also ruled that computers may not make automated assessments absent the involvement of a flesh and blood human being, called an “Assessment Officer” above in 26 CFR §301.6203-1, in signing an assessment certificate:

“It appears that the requirement of the applicable Treasury Regulation—that an assessment officer sign the assessment certificate—is consistent with the literally mechanical procedure for recording of liability. The recordation is to be accomplished through “machine operations”, but the actual and final assessment step, that step which establishes a prima facie case of taxpayer liability, can be taken only with the approval of a responsible officer of the Internal Revenue Service. What is important in any case is that assessment is not automatic upon recordation; it requires the action of an assessment officer. That action, as defined explicitly in the Treasury Regulations, is the signing of the certificate.”

“As the district court said in *United States v. Lehigh*, W.D.Ark.1961, 201 F.Supp. 224, 234, this is both true and immaterial:

“Any procedural defense is in a sense “technical.” The procedures set forth in the Internal Revenue Code were prescribed for the protection of both the Government and the taxpayer. Neglect to comply with those procedures may7 entail consequences which the neglecting party must be prepared to face, whether such party be the taxpayer or the Government.

“Certainly the courts have not hesitated to enforce strictly the Code requirement that a taxpayer’s returns must be signed to be effective. Thus, unsigned returns, even with remittances, have been viewed as nullities from the standpoint of imposition of penalties and of commencement of the running of the statute of limitations. It has availed the taxpayer little that his failure to sign was inadvertent.”

“Finally, where state taxation is involved compliance with a statutory provision requiring an assessment list to be signed by the assessors is usually considered essential to the validity of further proceedings.” 84 C.J.S. Taxation §473 (1954).

“Since the assessment certificate in this case was not signed by the proper official, as prescribed by the applicable Treasury Regulation, within the statutory period after the filing of the estate tax return, this suit for collection of any deficiency is barred by the statute of limitations.”
[*Brafman v. United States*, 384 F.2d 863 (1967)]

4.17.3 IRS games to avoid giving the Form to You

Section 11.3.13.9.4 of the Internal Revenue Manual (12-01-2003) describes how the IRS is supposed to respond to requests for the 23C Assessment Certificate. Notice that Disclosure Officers are basically told to send the requester on a wild goose chase and never to admit “we have no documents responsive to your requests”!

Internal Revenue Manual, Section 11.3.13.9.4 (12-01-2003): Requests for 23C Assessment Records

1. To ascertain assessment information, requests may be made for the records used in campus processing of the taxpayer's accounts. These requests may contain language with one or more of the following phrases:

- all my information in system of records 24.030
- my 23C document
- my summary record of assessment
- copies of the Form 4340 prepared on me
- my section 6203 information
- the Summary Record of Assessment and all supporting documentation
- my summary of account

2. Occasionally, requesters submit FOIA requests for such material to be used in the context of IRS enforcement activities. Therefore, responses that merely advise the requester that "there is no Form 23C with your name on it" open the door for the requesters to make a claim that the IRS has not made a valid assessment when challenging a statutory notice of deficiency.

3. To ensure consistency of treatment, and to avoid misinterpretation of the FOIA response, Disclosure personnel should strictly follow this IRM subsection.

4. Requests of the type listed above that are received in the field offices should be reviewed and compared to the E-DIMS database. If this is the first such request, the field should respond by providing a transcript of the account and written explanation of the information (Document 11734), where applicable. The response should clearly explain that the information contained in the transcript meets the legal requirement of IRC 6203 and is the equivalent of what was requested.

5. The requester should also be informed, either by telephone contact or in the response letter, that if he/she insists on a Form 23C (or other information from the list in (1) above), that the request should be resubmitted to the appropriate campus. The address where the requester should submit the request must be provided.

6. Disclosure personnel can use the Document Locator Number (DLN) for the assessment transaction code to provide information regarding the campus that would have the responsive records.

7. Field offices that receive subsequent requests for the same type of information (see subsection (1) above) from the same requester, will transfer the request to the appropriate campus as such requests are considered misdirected. Receipt of the subsequent request will be construed to indicate that the requester is now aware of the nature of the information available and still wants the specific product originally requested (Form 23C, Summary Record of Assessment, RACS -006). Since the requester was originally directed to the campus for such products, the current request would be misdirected. Since there may be more than one assessment involved, or more than one tax year involved, it is possible that more than one campus will have to be contacted. Only the appropriate portion of the request should be sent to the appropriate campus.

Note:

Beginning December 8, 2003, the Cincinnati Accounting function will house all historical files related to 23C records assessed by Brookhaven campus functions. The Brookhaven Disclosure office will still process requests for these historical records, so all requests for

23C records related to a Brookhaven campus assessment should still be transferred to the Brookhaven office for a response.

8. The transfer procedures should be followed, and the contacted campus must accept the transfer. See IRM 11.3.13.5.9.

9. When FOIA requests of the above type are received in the campuses, either by transfer or by direct submission from the requester, the Disclosure Officer will work the case and provide responsive records in accordance with the procedures listed in Exhibit 11.3.13-6.

10. If in all contacts with the requester it appears that the requester does not understand the IRS procedures on assessments, Disclosure personnel will provide additional information as suggested in the sample paragraphs in Exhibit 11.3.13-7.

11. In all instances, careful wording of the responses (either on the telephone or in writing) to the requester must be used. Even though the Form 23C is rarely used, and there is generally no identifying information on either the signed RACS Automated Summary or the paper Form 23C, Disclosure personnel should avoid making statements like "there are no records responsive to your request."

Notice the unbelievable phrase above, in which they openly admit that they are not following proper assessment procedures but should try to avoid communicating this to the public! Total arrogance and hypocrisy!:

"Even though the Form 23C is rarely used, and there is generally no identifying information on either the signed RACS Automated Summary or the paper Form 23C, Disclosure personnel should avoid making statements like "there are no records responsive to your request."

Many people have been requesting the 23C Assessment Certificates as a result of using the MF Decoder. The IRS has responded to these requests using the following language:

This letter is in response to your request made under the Freedom of Information Act (FOIA) the Privacy Act and IRC §6103 dated January 12, 2004, and received by the Covington Disclosure Office on January 15, 2004. Your request was subsequently transferred to the Milwaukee Disclosure Office for processing and received by this office on January 21, 2004. You requested a copy of the 23-C Assessment Certificate and supporting documents for the principal amount of tax, penalty and interest for tax year 1978 as it pertains to you.

The Summary Record of Assessment (SRA), formerly known as Form 23C, is an aggregate record of assessments for a given day or week which lists all tax, penalty and interest totals by class of tax. There are no SRAs that identify you or any other taxpayer by name.

Copies of SRAs are available pursuant to a FOIA request addressed to the Campus (Service Center) processing returns for your particular area. Please be advised that the search time to locate the records may be extensive. Your request must include the dates of assessment; identify the tax year of each respective assessment; and reaffirm your agreement to pay search and duplication fees. The fees are \$17 for each hour or fraction thereof for search time and \$0.20 for each page of documents duplicated. The first two hours of search time and the first 100 copies are free.

You can read the above sample letter at:

<http://famguardian.org/CDs/IRSCD/Discovery/FOIA/23cFOIAresponse.pdf>

So basically, the IRS is trying to financially penalize people for demanding original proof of a valid assessment, and the penalty can get excessive at \$20/hour. This amounts to a Bill of Attainder, which is a violation of Article 1, Section 10, Clause

Master File Decoder, ver. 1.76

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<http://sedm.org/>

1 of the Constitution. Notice also that the above letter did NOT cite any regulation or legal authority because there is none. The agent who wrote this had no authority to say what he said. Charging a fee impacts one's property rights, and prevents those who don't have enough to basically write a "blank check" from gathering evidence to defend their property rights. Once again, the Federal Register says if there is no implementing regulation, then one's rights, including property rights and money and earnings, cannot be adversely affected:

[26 CFR §601.702](#) Publication and public inspection

(a)(2)(ii) *Effect of failure to publish.*

Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

TITLE 5--GOVERNMENT ORGANIZATION AND EMPLOYEES
PART I--THE AGENCIES GENERALLY
CHAPTER 5--ADMINISTRATIVE PROCEDURE
SUBCHAPTER II--ADMINISTRATIVE PROCEDURE
[Sec. 553. Rule making](#)

(a) This section applies, according to the provisions thereof,
except to the extent that there is involved--

(1) a military or foreign affairs function of the United States;

or

(2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.

Consider what would happen if the IRS arbitrarily determined that it costs \$10,000 to find the 23-C document and the amount of tax due was \$10,000. Therefore, this underhanded approach simply cannot be justified by any stretch of the imagination. This devious and evil approach of charging virtually unlimited fees for the production of documents that certify the existence of a valid debt also happens to be conflict with the Fair Debt Collection Practices Act (FDCPA), 15 U.S.C. Chapter 41, Subchapter V, which requires that the debt collector MUST provide certified proof of the original debt liability. In particular, 16 U.S.C. §1692g(a)(4) requires that:

[TITLE 15](#) > [CHAPTER 41](#) > [SUBCHAPTER V](#) > [Sec. 1692g.](#)
[Sec. 1692g.](#) - Validation of debts

(a) Notice of debt; contents

Within five days after the initial communication with a consumer in connection with the collection of any debt, a debt collector shall, unless the following information is contained in the initial communication or the consumer has paid the debt, send the consumer a written notice containing -

(4) a statement that if the consumer notifies the debt collector in writing within the thirty-day period that the debt, or any portion thereof, is disputed, the debt collector will obtain verification of the debt or a copy of a judgment against the consumer and a copy of such verification or judgment will be mailed to the consumer by the debt collector; and

The only legitimate verification of debt is the 23C Summary Record of Assessment, and the IRS must provide this under the Fair Debt Collection Practices Act (FDCPA) above. No fee is prescribed, and the debt collector MAY NOT punish someone by charging an exorbitant amount for demanding validation of the debt.

4.17.4 Getting Copies of the 23C Summary Record of Assessments

The IMF COMPLETE and IMF SPECIFIC reports contain the Document Locator Number of a 150 or SFR assessment on the right hand side of the IMF REPORT under the subfields. You can also obtain a copy of the DLN of such an assessment, you must do a Privacy Act request for the “IMFOLT” report for the tax year in question. This report is requested as part of the first situational FOIA generated by IMF Decoder (I01).

Once you have the IMFOLT report for the affected tax year then you can lookup the DLN. Within the DLN, the FLC, or “File Location Code” tells you the service center that you must do your Privacy Act request to in order to obtain the document. When you do the Privacy Act, according to IRM Section 11.3.13.9.4, you must send the Privacy Act request directly to the campus or service center indicated by the FLC in order to get the document. If you send your request to the wrong center, then you will be directed to the correct center. Therefore, you should do your homework and find out where the files are before you send your request, and this is especially true if your inquiry is time-sensitive because you need it for use in litigation or an administrative proceeding.

Based on the content of previous sections and lessons learned about 23-C Summary Records of Assessment, we recommend the following language in your Privacy Act request for the original 23C Summary Record of Assessment form:

*Please provide the 23C Summary Record of Assessments for all of the following Document Locator Numbers (DLNs). Under the Fair Debt Collection Practices Act, 15 U.S.C. §1692g(a)(4), the 23C document is the **only** valid document certifying a tax debt and you are required under this provision to provide a certified copy of it to me within 30 days of request. This Privacy Act request shall constitute such a formal request. This is my firm promise to pay the fees associated with the duplication (but not researching) of such documents as you locate. If you are unable to locate such documents, then please respond by saying “we have no documents responsive to your request”. If you locate a form 23-C Summary Record of Assessment that pertains to me, please also provide a copy of the computer report that provides evidence proving that the figures appearing on it relate to me. In the event that you are going to tell me that you insist on me paying you a per-hour fee for researching and locating the form, please produce the implementing regulation that authorizes you to make this demand, which adversely impacts my property rights. Pursuant to the provisions of 26 CFR §601.702(a)(2)(ii), you **MUST** be able to produce an implementing regulation for any request such as this which adversely affects my property rights.*

If you would like more information about 23C Assessment Certificates, refer to our reference page at:

<http://famguardian.org/TaxFreedom/CitesByTopic/23CAssessmentCert.htm>

4.18 Appeal Procedures

If you believe the agency provided you with the documents and information, and has satisfied the requirements of your request, then pay the bill, which the agency has also provided, assuming the bill is correct and you have not been overcharged.

If, on the other hand, the bureaucrats failed to properly respond to your request by withholding documents, then appeal. The appeal procedure is simple. The agency is required by statute to provide you with appeal instructions. Your first action is to read the appeal instructions. The IRS will send “Notice 393”. You can then file the appeal with the Appeals Section by following Notice 393. Don’t forget to fill in your name, address, date, and signature. A notarization is not necessary or even helpful because it is already on the request.

The Appeals Section must respond within twenty working days. You will automatically allow thirty calendar days before filing a lawsuit in your local United States District Court. Mark your calendar and start the clock.

The Appeals Division is just as experienced at the stall and delay game as any other agency. If the agency requests an extra thirty days, grant the extra time. If this occurs, grant the extension unless there is some valid reason to deny the extension. Usually, the extension is granted by your not responding to the thirty-day extension request. Grant a second delay if it's requested, but two should be enough. However, if the Appeals Division fails to abide by their own time table then prepare for a lawsuit. The District Court will expect you to be somewhat lenient with the time requirements, but not allow the appeal to drag out over a period of several months. Throw the agency into court and collect your information.

Suing the agency is not very difficult. You have an excellent starting point by maintaining an accurate file of the entire proceeding and by keeping your requests and appeal within the requirements of the law and the rules.

On occasion, the Appeals Division will fail to respond at all, hoping that you will become involved in some other project and forget about the entire thing. Don't forget...and don't give up. Be polite but persistent, and obtain the records.

If you fail to receive any response from the Appeals Division within thirty calendar days, then prepare to file a lawsuit in the U.S. District Court. It is important that you be mentally ready and physically able to file the necessary lawsuit against the agency, for this action places the agency on notice that your requests are not be taken lightly or ignored. But do not sue unless a lawsuit is justified.

4.19 Privacy Act Amendment Requests

Privacy Act Amendment is the process of correcting erroneous records maintained by a federal agency about you. Subsequent sections will address how to accomplish such amendments.

4.19.1 Introduction

Up to this point, collecting information from the "enemy agency" focused on knowing what this "enemy" knows about you and your learning as much as possible about the enemy. This necessary action was by its very nature, primarily a defensive action, although an extremely important and profitable action. Never the less, it was still defensive.

But as of now, and thanks to the law, your posture will emerge more as an offensive position. As you read through and sort out the information received, you naturally found several disturbing items. These questionable items of information logically disturbed you because they failed to comply with specific and mandatory conditions of either the statutes, the regulations, or the agencies internal procedures.

When inaccuracies exist in the records maintained by the IRS that describe you, and it does frequently, the Privacy Act, 5 U.S.C. §552a(d)(2) requires that the offending agency MUST amend or expunge the illegal record at your request. Even when the offending agency agrees to amend or expunge the illegal record at your request and out of court, you may sue the guilty agency and collect a minimum of one thousand dollars plus attorney's fees and costs. It's almost as much fun as your first kiss.

You, and only you, may initiate the amendment process under 5 U.S.C. §552a(d)(2). The offending agency will never do it for you, even though the agency was well aware of the illegal record, because in most cases they benefit financially for NOT doing so. But now that you know and understand what the agency may and may not maintain in the files, open the amendment process and insure that your personal records are absolutely, 100% pure and clean. This attention to detailed sanitation may require multiple-washings each year, but it's the pathway to happiness, joy, and maybe even \$\$\$\$!

4.19.2 Amendment Request

For the purpose of this chapter, the word "amend" also means to "correct" or to "expunge".

Under the Privacy Act, 5 U.S.C. §552a, the agency is required to maintain information that is:

1. Accurate. See 5 U.S.C. §552a(d)(2)(B)(i).
2. Relevant.
3. Timely
4. Complete. See 5 U.S.C. 552a(d)(5)(e)(6).

When the agency violates and fails to maintain your personal record to the compulsory standards required by this law, then you are armed with sufficient evidence to force the offending agency to amend your record, and pay you damages for maintaining the illegal record.

When you are requesting an amendment, make every effort to furnish a complete copy of the document to be amended to the agency. Underline or otherwise identify that portion of the document to be amended, and instruct the offending agency to delete certain words and then to insert certain new words, or expunge a certain portion, etc.

In addition, carefully describe in writing exactly what is to be amended.

If the agency agrees to amend and you requested, then you should be notified within ten working days. When you receive the notification, then its time for you to file suit in U.S. District Court for damages against the offending agency for maintaining illegal records. The agency notification of amendment is an admission of guilt to maintaining illegal records. So, collect damages, attorney's fees and costs.

If the agency denies your request to amend the record, then the agency must so inform you within ten working days, and you must also be furnished with the agency reason for the denial. Further, the agency must also furnish you with a copy of your appeal rights and instructions for appealing. You must appeal within thirty five days of your written notice and denial.

Exercise some native intelligence and logic when requesting amendments. Be sure, be reasonable, and well within the law. Ensuring that your request is correct will be extremely helpful if you decide to ask the court for assistance with the amendment process. Don't allow this to scare you, just be sure to use a scalpel instead of a meat ax. If your request to amend the incorrect record is denied, then proceed with the appeal process. This is the only time the Privacy Act utilizes an appeal process.

NOTE: As per 26 U.S.C. §7852(e), tax, fine, or penalty records **cannot** be amended under the Privacy Act. Don't let this scare you because it doesn't apply to Subtitle A of the Internal Revenue Code! The reason is because the information the IRS maintains about most natural people under the authority of Subtitle A of the Internal Revenue Code cannot properly be described as a "tax" record. We'll explain this next.

The note above says that Privacy Act amendment of "tax, fine, or penalty" records may not be accomplished under 26 U.S.C. §7852(e) but it also states that the records the IRS maintains on most people are **not** "tax" records. Why is that? Well, we must consider what a "tax" is. We cover this subject in excruciating detail in sections 3.11.1.20 and 5.1.4 of the Great IRS Hoax book at:

<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

We will now repeat the content of section 5.1.4 of the Great IRS Hoax to show why IRS records about you are not "tax" records.

Below is a definition of the word "taxation" by the U.S. Supreme Court that is very enlightening. It succinctly reveals the proper meaning and function of the word "tax" from a legal perspective:

"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up

private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, *Const. Lim.*, 479.

Coulter, J., in *Northern Liberties v. St. John's Church*, 13 Pa. St., 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, *supra*; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, *supra*.
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

Black's Law Dictionary also defines the word "tax" as follows:

"Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In *re Mytinger*, D.C.Tex. 31 F.Supp. 977,978,979. **Essential characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt*, 4 Mich.App. 228, 144 N.W.2d 663, 665. ..."
[*Black's Law Dictionary*, Sixth Edition, page 1457]

So in order to be legitimately called a "tax" or "taxation", the money we pay to the government must fit all of the following criteria:

1. The money must be used ONLY for the support of government.
2. The subject of the tax must be "liable", and responsible to pay for the support of government under the force of law.
3. The money must go toward a "public purpose" rather than a "private purpose".
4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this violates the concept of equal protection of law for all citizens found in section 1 of the Fourteenth Amendment

If the monies demanded by government do not fit all of the above requirements, then they are being used for a "private" purpose and cannot be called "taxes" or "taxation", according to the Supreme Court. Actions by the government to enforce the payment of any monies that do not meet all the above requirements can therefore only be described as:

- Theft and robbery by the government in the guise of "taxation"
- Government by decree rather than by law
- Extortion under the color of law in violation 18 U.S.C. §872.
- Tyranny
- Socialism
- Mob rule and a tyranny by the "have-nots" against the "haves"
- [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both of them can conspire to deprive you of your property.

- [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it appear like they have the authority to just STEAL these people's property for a fabricated tax debt that they aren't even legally liable for.
- [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
- [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
- [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens, and idiotic IRS letters that refuse to justify why government thinks we are "liable".
- [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.
- [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper enforcement of the tax codes and laws, which require that they respect those who choose NOT to volunteer to participate in the federal donation program identified under subtitle A of the I.R.C.
- [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist "nontaxpayers" to rejoin the ranks of other peons who pay taxes they aren't demonstrably liable for, which amount to slavery.
- [18 U.S.C. §1589](#): Forced labor. Being forced to expend one's personal time responding to frivolous IRS notices and pay taxes on my labor that I am not liable for.

In order to prove that what we pay the IRS under Subtitle A of the Internal Revenue Code isn't a "tax" in the legal sense, all we have to show is that any part of the income tax revenues are spent for social welfare or wealth transfer payments. At that point, the monies are being used for "wealth transfer" and the government becomes a thief and a Robinhood, because it is using public money for private purposes. It is committing robbery disguised as taxation if it takes public funds (also called the "General fund") and puts them into the pocket of private individuals who did not earn them with their labor or compensated services. Understanding these facts helps explain some of the following interesting observations:

1. Social Security is called O.A.S.D.I., or Old Age Survivor's Disability Insurance. It isn't a "tax", it is "insurance", which is why it doesn't appear anywhere under Title 26, Subtitle A "Income Taxes". Instead, it appears under [42 U.S.C. Chapter 7](#) entitled "Social Security". All insurance must be voluntary so it can't be called a tax.
2. Medicare also isn't a "tax" because it too goes to private individuals. This is a form of insurance and is found in [42 U.S.C. Chapter 7, Subchapter XVIII](#) rather than in the Internal Revenue Code. Once again, participation is voluntary and cannot be compelled because the funds are used for private purposes.

The best place to go to find out how your tax dollars are spent is the Treasury Financial Management Service (FMS) Website. We compiled a detailed breakdown of all federal receipts and expenditures earlier in section 1.11 using this website, which is located at:

<http://www.fms.treas.gov/fr/index.html>

If you download the latest financial report of the U.S. Government for 2002 and examine page 69, there is an analysis of "Trust Fund Financing". The trust funds are the individual social programs maintained by the U.S. government, including Social Security (called Old Age Survivors Disability Insurance, or OASDI), Medicare, FICA unemployment, and Railroad Retirement. This analysis shows that there are certain socialist programs which are running a deficit, which means that they must be financed from the General Fund. The General Fund means the individual income tax, as the report explains. Below is a summary of the various wealth redistribution programs that are funded from general revenues:

- [Unemployment \(FICA\)](#): 12 Billion dollar deficit for 2003. This is based on expected economic conditions. See page 87 of the 2002 report.
- [Medicare Part B](#): Expenditures come entirely from the general fund. See page 82 of the report.

Another good place to look is on expenditures for welfare. You have to dig for these but basically, they are paid by the Department of Health and Human Services (DHHS) under a program called Temporary Assistance for Needy Families (TANF). The statistics on spending for this program may be found on the web at:

<http://www.acf.dhhs.gov/programs/ofs/data/index.html>

The total federal expenditures in 2002 for the TANF program was approximately 23 Billion dollars, and all of the money to pay for this welfare program came from the funding for DHHS, which in turn came from the General Fund. The General Fund, in turn, is paid for mostly out of personal income taxes, which means that your income tax pays for socialism and charity.

In conclusion, a significant amount of money contributed under Subtitles A and C of the Internal Revenue Code DOES go to support wealth transfer, which means that the income tax cannot be classified as a “tax” according to the Supreme Court. The Treasury Financial Management Service (FMS) report above also reveals that there are massive future shortfalls predicted for Medicare and Social Security, which means that an increasing amount of individual income tax revenues will have to subsidize these programs over the next several years in order to ensure their viability. The problem is therefore predicted to get MUCH worst, not better in the future if current trends and rates of expenditures continue.

We had to provide the above information, because the IRS may give you a bad time about amending your records, and we want to fill your arsenal with weapons to contradict their foolish objections. We also recommend consulting the regulations of the IRS, found in 26 CFR Part 1, Subpart B, Appendix C, on pages 68-73, which describes in detail how to request Privacy Act Amendment of IRS records. You can find this document on the Family Guardian website at:

<http://famguardian.org/TaxFreedom/CitesByTopic/FOIA-31CFRPt1SpBApC.pdf>

Ironically, the above document starts off by saying that Privacy Act Amendment of tax records is NOT authorized, and then it proceeds to tell you HOW to amend tax records! The only type of records the IRS will tell you that it maintains is “tax” records, but now we know this isn’t the case, at least in the case of Subtitle A of the Internal Revenue Code, based on the discussion above. Why would IRS give instructions in its regulations for amendment records that it knows you can’t amend? It’s pretty obvious that they know the truth about this matter, and they aren’t being honest in disclosing that truth.

Finally, section 11.2 later has a sample amendment request letter.

4.19.3 Appealing the Amendment Denial

Address the envelope the same way you address the appeal letter. Make sure that you include the words “Privacy Act Appeal” in the lower left-hand corner of the envelope. File your appeal within thirty-days of receiving your denial, or within thirty-five days of the time for the agency response time limit.

A blank form is provided for you to copy later in section 11.1. Describe the document to be amended, carefully and clearly. Include a copy of your original amendment request, and a copy of the IRS denial letter.

The Appeals Section will send you a notice stating that your appeal was received on a certain date. This notice will be sent to you within ten working days. This is only a notice that your appeal was received, and is not a notice of determination. You will then be notified of the decision within thirty working days. This thirty-day limit may be extended by the Appeals Section for “good cause,” whatever that is.

If the Appeals Section rules in your favor you will be so notified in writing and the amendment will be processed. In ruling in your favor the Appeals Section has admitted the agency violated the law. File your lawsuit in the U.S. District Court to collect your \$1,000.00.

If the Appeals Section rules against you, you still have two options:

1. Furnish a “Statement of Disagreement” concerning the record in dispute setting forth your side of the story. You must file the “Statement of Disagreement” within thirty-five days and mail a copy to the Appeals Section and the offending agency. Your Statement of Disagreement MUST be included with all prior and future disclosures of that record, and it becomes a permanent part of the record.
2. You may file a lawsuit in U.S. District Court to obtain a court order forcing the agency to amend the record. If you win in court, remember to collect damages and fees, and applicable; for obtaining the court order to force amendment for the offending agency maintaining illegal records.

4.19.4 Exempt Records

Earlier in section 4.19.2, we pointed out that agencies of the federal government are constrained by law to maintain records concerning you that are Accurate, Relevant, Timely, and Complete. All records they maintain must comply with this requirement. The law also states the following records are exempt and NOT subject to your amendment request. The offender may amend or falsify your record, and if your record is falsified, you are NOT allowed to collect damages. Here are the types of records that are exempt from amendment:

1. Transcripts or written statements made under oath.
2. Transcripts of Grand Jury proceedings, judicial and quasi-judicial proceedings which form the official record of these proceedings.
3. Pre-sentence reports.
4. Records pertaining to the collection and payment of federal tax. See 26 U.S.C. §7852(e).
5. Records compiled for litigation.
6. Federal register exemptions.

Despite these exemptions there will be reams of illegal documents that need your attention and tender loving care. Never be afraid of exhausting the amendment possibilities. IRS and other agencies are capable of generating more records than we will ever imagine. Paperwork is an agency's only product. Although the law states we cannot amend the six exemptions listed above, there is not one word that prohibits a Statement of Disagreement."

4.19.5 Amending tax records

IMF records identified by the Master File Decoder program that are illegal or incorrect will need to be modified because if they aren't, the IRS will relentlessly hound people who refuse to pay an illegally assessed liability. There is a formal process for doing this which is identified in the Internal Revenue Manual, Section 1.3.18.5. However, 26 U.S.C. 7852(e) prohibits Privacy Act amendment of "tax" records. Here is the content of that statute:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 80](#) > [Subchapter B](#) > [Sec. 7852](#).
[Sec. 7852. - Other applicable rules](#)

(e) Privacy Act of 1974

The provisions of subsections (d)(2), (3), and (4), and (g) of section 552a of title 5, United States Code, shall not be applied, directly or indirectly, to the determination of the existence or possible existence of liability (or the amount thereof) of any person for any tax, penalty, interest, fine, forfeiture, or other imposition or offense to which the provisions of this title apply

If you identify false information in your IRS electronic records using the MF Decoder program, and if this information relates to a liability, then how can you get it changed if you can't amend it? Although you can't write them directly and demand that it be corrected, you can FOIA for the documents that support or authorize the illegal assessment and try to identify who made the invalid assessment. The process of using FOIA to obtain information supporting the bogus assessment often results in the assessment being entirely eliminated! We can only presume that once the IRS knows that you know how they have falsified your tax records, and when you start asking for certified copies of the fraudulent documents, they avoid or evade personal responsibility for violation of 26 U.S.C. §7433 (illegal collection) by destroying the evidence of their wrongdoing!

Another thing to consider is what exactly does the word "tax" mean, anyway? We covered this subject much more thoroughly in the Great IRS Hoax book in section 5.1.4, which is entitled "SURPRISE!: The income tax is a mandatory indirect excise tax or a voluntary direct donation." Here is the definition of "tax" from Black's Law Dictionary again:

Tax. *A charge by government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessment the tax is to generate revenue to be used for the needs of the public.*

A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In re Mytinger, D.C.Tx. 31 F.Supp. 977, 978, 979. Essential characteristics of a tax are that it is not a voluntary payment or donation, but an enforced contributions, exacted pursuant to legislative

1 authority. *Michigan Employment Commission v. Patt*, 4 Mich.App. 228, 144 N.W.2d 663,
2 665...”
3 [Black’s Law Dictionary, Sixth Edition, p. 1457]

4 So in order to be a “tax” record, it must relate to a lawfully assessed liability. As said repeatedly in The Great IRS Hoax, the
5 only person who can assess you with a liability for Subtitle A income taxes as a natural person is you and only you, because
6 there simply is no liability statute anywhere in the Internal Revenue Code. See Great IRS Hoax section 5.6. Without a liability
7 statute, then any electronic records the IRS maintains about an unauthorized and unlawful assessment can and should be
8 corrected because they don’t, in fact, represent a “tax”, but instead represent “extortion under the color of law”. The law
9 simply cannot and should not be used as a means to protect lawbreakers and thieves, which means that 26 U.S.C. §7852 can
10 only technically refer to procedurally proper and lawful assessments being amended, and cannot be referring to unlawful or
11 incorrect or fraudulent assessments.

5 UNDERSTANDING AND DECODING MASTER FILES (MF) USING MF DECODER

5.1 Why It's Important to Obtain and Decode your Individual Master File (IMF)

The following article was extracted from the Worldnet Daily website at the following address:

http://www.worldnetdaily.com/news/article.asp?ARTICLE_ID=29518

The article describes, from the mouth of a seasoned Master File decoding professional, why it is important for you to obtain and decode your IRS Individual Master File (IMF).

Decoding the IRS' Individual Master File

Posted: November 2, 2002
1:00 a.m. Eastern

By Albert J. Wagner
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In the last few years, it has become commonplace for consumers to annually order a copy of their credit report. For taxpayers in the know, ordering a copy of their Individual Master File from the IRS is just as important and routine. Both the credit report and the IMF contain detailed information about consumers or taxpayers that could adversely affect a person's life.

The IMF is a database created and maintained by the IRS which, according to the IRS "Handbook for Special Agents," is described as "... a magnetic tape record of all individual income tax filers, in Social Security sequence, and ... all tax data and related information pertaining to individual income taxpayers are posted to the IMF so that the file reflects a continuously updated and current record of each taxpayer's account." In other words, the IRS has a file on every taxpayer that lists personal information, annual filings, audits, assessments, liens, refunds and a myriad of other data entries.

These master files are often miscoded and often contain derogatory information about the taxpayer. More and more, people are becoming aware that such a file exists, and they are wisely ordering a copy of their IMF for review.

Through the Freedom of Information and Privacy Acts, Americans can order a copy of their Individual Master File. The law, 5 U.S.C. §552(a)(6)(a)(i), permits 20 days to receive it from the request date. One of the easiest ways to get a Freedom of Information Act request for obtaining a copy of your IMF is from [IMF Help](#).

So, what does this master-file report look like? It is a compilation of alpha-numeric codes including indicators, abbreviations, blocking series, document codes, document locator numbers and transaction codes which, when understood as a whole, relate the account activity and history with the IRS. Very few taxpayers have ever seen or heard about such records. It takes tedious and constant study and research to learn and keep up to date with the IRS manuals, publications, delegations and memoranda that provide descriptions, proper use and meanings about the various codes. Just as when cooking and using a favorite recipe, the alteration or combination of ingredients creates a different outcome, so can the combination of indicators and codes cause a variety of possibilities for the IRS and the taxpayer.

Stories of the IRS and its many mistakes are voluminous. Most people think it will never happen to them. That's what Patrick Lynch, a retired tool-and-die maker from Pennsylvania thought – until it happened to him. In the early '80s, the IRS first audited Lynch, then ultimately placed a Notice of Levy against his wages. Lynch had researched IRS records and manuals for years, and, utilizing his knowledge about the IMF, successfully achieved the removal of the continuous levy on his wages, actually received an apology letter from the IRS and received repayment of all monies taken by the IRS.

"The IRS claimed I had not filed, but the IMF record showed I had." Lynch stated. Lynch used a copy of the IMF to prove the IRS had entered incorrect data on his record and used the erroneous record to exact his wages. The IRS agent who reviewed his case told the tenacious taxpayer, "Mr. Lynch, you know more about my job than I do."

Since then, Lynch has spent his time training both professionals and laymen how to read and use the IMF so they, too, can assist themselves and others in making certain their tax records are in order.

Lynch has found that the IMF is not something the IRS wants to litigate in the courts. "The IMF is seldom introduced, and when it is, the IRS generally abates the taxes or withdraws from the case," he claims. Lynch knows – and can document – the IMF is maintained using a flawed system.

Lynch, citing cases such as U.S. v. Lloyd Long, shows that the IRS does not want the IMF to come under judicial scrutiny because there are so many flaws in how the record is created, updated and maintained. Long used the IMF in a criminal case to establish he wasn't required to file a return. "They don't want the IMF to come under judicial review," he said. "They have codes which force invalid information onto the record despite their supposed computer checks and balances." In the Long case, the jury saw the IMF – and the 6209-page manual explaining the code. The IRS expert witness in testimony could not overcome the meaning established by the IRS manual. Mr. Long was acquitted.

After nearly 20 years of reading and analyzing IMFs, Lynch can quote many passages from the plethora of IRS manuals, much like other folks recite verses from the Bible. A humble man, he does not boast of his expertise, choosing instead to refer to himself as someone with an ability to teach and enlighten others. Lynch prefers teaching professionals, because it actually helps more people. The lawyers and accountants are taught once and use the information time and again, while the layman is primarily interested in his own problem.

Lynch's advice to the average taxpayer: "Be informed, because knowledge is POWER." If someone is receiving correspondence from the IRS, one of the first things that should be done is obtain a copy of the IMF and have it read and analyzed by a professional. Lynch vehemently recommends a professional because there are so many poorly or erroneously trained people claiming to translate and decode IMFs – much of the so-called translations they provide are based on flawed concepts and use of inappropriate Internal Revenue manual excerpts in support.

Sometime in the early '90s, Lynch was training a variety of people to read and analyze the IMF. One such person, Geri Powers, utilized the instruction to further her research in establishing the relationship between agency systems of records about alleged taxpayers, policy positions, instruction manuals, publications in general, regulations and statute law. Since that time, Powers has continually researched and ferreted out much of the correlation between the intents of Congress, the Treasury, the Internal Revenue Service and the Individual Master File. However, what bothers Powers the most is the ineffectual use of Internal Revenue manuals and records to achieve remedy.

Much of the so-called "patriot" community is prone to ignore the simple truth in a desire to uncover melodramatic conspiracies. Powers refers to the long-term melodramatic claims relating to the IRS in general and IMF, in particular, as "patri-cult myths." Most of these melodramatic claims are the result of the inappropriate use of IRS manuals in an attempt to prove someone's private agenda and theories.

Perhaps the most egregious of all the theories proffered to unwitting taxpayers is the use of IRS manuals or chapters of manuals designed specifically for one system of records on another. The IRS has many different systems of records, containing a plethora of information. Some of these systems are designed with checks and balances while others are not. In particular, the IRS maintains a system known as the Non-Master File. The design of the NMF allows IRS employees to use this system for a variety of tax issues and the flexibility of data entry without the same checks and balances built into the IMF. However, using the manual for the NMF to understand the input/output of the IMF generates a completely false understanding.

As for my own study and understanding, the Individual Master File has become a primary tool to assist taxpayers in obtaining the right tax treatment. I have known records to incorrectly reflect payment proceeds, interest and penalty calculations, refund issuance and notices. A trained professional can easily audit the IMF records for mathematical accuracy. When discrepancies are found, the taxpayer may and should approach the IRS to have the appropriate corrections made to the record. Additionally, a trained professional can audit the records to insure all statutory and regulatory procedures were met. With the proper training, the IMF is an invaluable resource for a professional in validating the actions and accuracy of the IRS.

As consumers and taxpayers garner more information about their credit reports, tax records and rights, the IMF will become an important tool in tracking agency activity and data gathered on each person. Taxpayers should be concerned with groups or professionals claiming to understand what, how, where and when to use an IMF record. Taxpayers should seek the advice of qualified professionals and non-professionals alike before engaging the IRS about issues found on your IMF record.

5.2 How the IRS processes tax data

5.2.1 The IRS computer system

IRS tax data is maintained on an antiquated mainframe computer system called the Integrated Data Retrieval System (IDRS). All tax records are filed under the SSN assigned to you by the “Beast” (government) and each is assigned a unique Document Locator Number (DLN). When you want to request a copy of a document, you must provide a Social Security Number and a Document Locator Number in most but not all cases.

Data input is performed on an ASCII computer terminal (CRT) in a screen full of cryptic alphanumeric codes that only full-time computer operators understand. Because these screens are cryptic and the operators frequently have a low educational level, then data entry errors are commonplace. In many cases, these employees are seasonal employees who are only hired for a few months and this further lowers the quality of the data inputted. You should therefore be vigilant to ensure that the data is accurate by requesting a copy of your IMF at least every year to make sure it is accurate and has not been tampered with.

5.2.2 Tax records maintained about you

A tax record about you for a given year cannot be created until either a return is filed or until a Substitute for Return (SFR) is inputted electronically into your record. Some facts about SFRs:

- The Internal Revenue Manual, Section 5.1.11.6.8 and 26 U.S.C. §6020(b) both indicate that the IRS has not authority to do a Substitute for Return on natural persons or using the form 1040, 1040NR, 1040EZ, 1040A, etc.
- 26 U.S.C. §6151 states that *only* the value appearing on a “return” signed by you counts as a valid assessment against you. That means an SFR technically can’t be a valid assessment against you because you didn’t sign it and in most cases, you never delegated the authority to the IRS to sign it for you either.
- The IRS reported to the General Accounting Office during an audit that Substitute for Returns (SFRs) are technically NOT valid returns, and therefore not valid assessments, but only *proposed* assessments that you aren’t legally obligated to agree with or pay. See GAO Report GAO/GGD-00-60R on the Family Guardian website at:

<http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>

Therefore, the only time there should be anything in your IRS electronic record for a given tax year, including penalty or interest or deficiency information, is when *you* file a return. If you *never* filed a return and the computer system was operated properly and in accordance with IRS internal procedures, then you should *never* hear from the IRS. The reason people often hear from the IRS anyway is because someone falsified your record or violated IRS internal procedures. When this happens, the burden of setting your falsified record straight becomes your top priority.

5.2.3 Computer system operators

Most IRS agents don’t interact directly with the IDRS or AIMS computer system. Instead, they fill out a piece of paper that contains instructions to give to the computer terminal operator, who enters the transaction. Several individuals have attempted to FOIA copies of the forms that are given to the keyboard input personnel but typically, the IRS won’t provide them and you will have to litigate against a stubborn IRS in order to force them to provide these forms that the law requires them to give you under the Privacy Act.

5.2.4 Archiving Data

The IRS archives all their old tapes in Broomfield, Colorado in a large warehouse facility. All transactions older than five years with a zero balance go into the Broomfield tape archive.

5.2.5 Audit Information Management System (AIMS)

The Audit Information Management System (AIMS) encompasses both the IMF and the NMF records related to all taxpayers. The IRS Internal Revenue Manual (IRM) says the following about how the AIMS works:

[Internal Revenue Manual 4.4.1.2 \(02-08-1999\)](#)

Description of AIMS

1. AIMS, the Audit Information Management System is a computer system designed to give Examination information about returns in inventory and closed returns.

2. An AIMS data base is maintained in each service center and contains Master File and Non-Master File accounts.

3. While the return is charged to Examination, the AIMS data base tracks its location, age, and status.

4. AIMS provides many reports for use by management. It is essential that all Examination employees strive to maintain the accuracy of the AIMS data base. These reports are listed in the Reports Chapter.

5. Changes to AIMS causes the following changes to Master File.

Table 5-1: AIMS transactions

If you:	Then Master File is updated with a:
Input an AM 424	TC 424 & -L freeze
Receive an opening record	TC 420
Update a statute date using AMSTU or AMCLS	TC 560 and/or new ASED
Input an AMSOC, transfer	new PBC code in the AIMS Control Number or AIMS Serial Number fields
Input an AMCLSE with a closing disposal code	TC 300 which generates a TC 421

AIMS is the system that is abused by the IRS to create illegal assessments, penalties, and interest against natural persons. Basically, the IRS Audit/Examination Division uses this AIMS system to build an illegal Substitute For Return on the NMF and then transfer (via the Retention Register using code TC 370 but maybe directly and it creates a TC 370 entry in the IMF) Here is why they use the NMF from the Internal Revenue Manual (IRM):

INTERNAL REVENUE MANUAL

EXHIBIT 4.4.1-1

DEFINITIONS

Non-Master File (NMF) -- Non-Master File is a manual accounting system controlling certain types of returns that are not processed through the computer system to Master File. Research can be conducted on NMF account using ANMF. These types of returns are not included in the computer processing of returns because of the small volume of these returns. Each non-master file return is processed through the service center. A manual ledger card is maintained in the accounting branch of the service center for each non-master file account. Recordation of adjustments, billing of assessments and refunds of overassessments are performed manually by the service center. **A non-master file account established on AIMS is not subject to many of the same**

computer checks of a master file account. A non-master file account can be established on AIMS with incorrect information because the account information is not compared to a computer file, such as is with Master File, or the manual ledger account cards at the service center. When establishing a non-master file AIMS record, you should ensure the taxpayer and tax account information is correct. NMF AIMS control is established by input of Form 5354, Examination Request Non-Master file. (L2-E2\See Master File Tax Codes EXHIBIT)

5.3 Automating Data Entry

Entering IMF data into the MF Decoder can be tedious and error prone, and this is especially true for people who are slow typists. The data entry process can be automated with an inexpensive software program if you want to spend an additional \$100. A company called Nuance makes a program called Dragon NaturallySpeaking that converts speech to text. It has a "Spell mode" so that you can speak numbers and characters into your headset microphone and it does all the data entry for you without you even having to take your eyes off of the IMF report or bob your head back and forth between the computer screen and the printout. The accuracy rate of the NaturallySpeaking program is very high after you spend just a few minutes "training" the program, so you won't have to worry about entry errors. We have the Standard edition of the program and use it with the Plantronics DSP-500 USB headset. Works like a charm and saves us a LOT of typing. Automating the data entry in this way is an absolute must if you do decoding professionally. You can obtain NaturallySpeaking on the web at:

<http://www.nuance.com/naturallyspeaking/>

There are three versions of NaturallySpeaking: Standard; Preferred; Professional. The last two are very expensive, ranging into the hundreds of dollars. The Standard is only \$99, and if you have other Nuance products, you may get a promotional offer in the mail for \$49 like we did. Quite a bargain!

There are other alternatives to the NaturallySpeaking program, including:

1. IBM Viavoice
2. IBM VoiceType SimplySpeaking, \$99.
3. Microsoft Office 2003, Speech Recognition tools (free).

We tried the free Microsoft Office 2003 speech recognition software, and we don't recommend it because:

1. It is more difficult to use.
2. The command mode has to be invoked with the keyboard instead of voice.
3. The user interface is awkward.

Therefore, NaturallySpeaking is the best and easiest and cheapest means of automating data input. Some people have also asked us whether there is a way to do OCR on the IMF report by scanning it into Acrobat and have the program automatically enter the data from the OCR's text. This would be way more programming effort than it is worth, and it would require additional expensive software. The audience for this program is your average person and it designed to be as simple as possible to operate. Adding all these extra bells and whistles would scare most people away from using the program because of increased complexity and setup cost. Therefore, additional automation will be up to you.

5.4 Master Files

The IRS maintains data about businesses and individuals in Master Files. There are four different types of master files, some of which we will talk about in this chapter:

1. Individual Master File (IMF)
2. Non Master File (NMF)
3. Business Master File (BMF)
4. Employee Plans Master File (EPMF)

5. Debtor Master File (DMF).

Each type of master file is intended for a different type of entity. Only one master file, the NMF, is intended for multiple types of entities. Master files are maintained in the mainframes at each IRS district office. Periodically, usually once every week, the IRS flies computer tapes into the Martinsburg Computing Center (MCC) containing new transaction data. These tapes are posted usually on the second Monday following the cycle post date for each transaction.

5.4.1 Individual Master File (IMF)

The Individual Master File is a system of records at the Internal Revenue Service that maintained on natural persons only within the IRS' Integrated Document Retrieval System (IDRS).

5.4.1.1 Background on IMF

IMF records are maintained on natural persons (people) only and contain all of the transactions and tax information relating to the person. When a couple files a joint return, the secondary spouse is enred into the NMF file. Master file codes used within the IMF are identified in Chapter 8 of the IRS *6209 Manual*.

A complete, unsanitized version of your IMF may be requested from the IRS under the Freedom of Information Act (FOIA). We provide sample forms and procedures for doing so at the address below on the Family Guardian website:

<http://famguardian.org/TaxFreedom/Instructions/0.7ObtAndAnalyzingIMF.htm>

5.4.1.2 Illegal practices using the IMF

Most Illegal practices used with the IMF involve creating illegal penalties, interest, and assessments in an illegal NMF file and then importing the transactions into the IMF using a Transaction Code 370. We describe this technique in detail later in section 5.4.2.2.

In addition, any kind of Substitute For Return transaction entered directly into an IMF is illegal. Below are some definitions from the latest edition of the Internal Revenue Manual on this subject:

IRM Section 25.6.5.4.8.19 (10-01-2001): Substitute For Return (SFR)

1. When a taxpayer fails to file a return as prescribed by law, they are sent a series of notices advising them of the delinquency condition. If the taxpayer does not respond to the notices, a final notice is sent informing them that the Service is authorized to prepare a substitute return unless they file a correct signed return within the period allowed by the notice. The ASER is based on the receipt of the taxpayers return and not the SFR assessment

IRM Section 25.6.5.4.8.19.1 (10-01-2001) SFR And ASFR

1. The SFR program and its automated version (ASFR) were developed to deal with taxpayers who have not filed personal income tax returns voluntarily and for whom income information is available to substantiate a significant income tax liability without costly field investigation. The purpose of the program is to assess the correct tax liability by either:
 - A. Securing a voluntary income tax return from the taxpayer.
 - B. Computing tax, interest, and penalties based upon the IRP documents submitted by payers or other internally available information.
2. A TC 290 accompanied by a DLN with a blocking series of 540-549 or 640-649, indicates an SFR assessment. Also, a TC 150 which shows tax class 2, document code 10 and blocking series 00-299 in the DLN is an SFR assessment.

5.4.1.3 Decoding the IMF

The Master File Decoder program fully decodes all Individual Master Files, including the main fields, all transactions, and all MF STAT codes at the end of the report. All decodes are accomplished from the IMF decoding screen. This screen may be opened from the Main User Screen that comes up when the program first starts by selecting “IMF decoding” and then clicking the “Select” button. The IMF decoding form is shown below for example purposes:

Figure 5-1: IMF decoding screen

MF Decoder - [IMF decoding]

File Edit View User Records Tools Window Help

Type a question for help

IMF Decoding
(Double-click on blue fields to see meaning)

Find Illegals On Current IMF Print report

Lastname: Doe SSN: 123-45-6789 Firstname: John Middlename: R. UserID: 605

Decode/data entry All transactions (read only) FOIA requests Tools Help

TaxYear: 1995	Explanation: Tax Return	VALUE	Specific/Complete/Both	INTERPRETATION
ACCOUNT NO:	123-45-6789	Both		
CYCLE:	200312	Both		3/26/2003
FOR:	791755	Both		
BY:	791755	Both		
TYP:	5 30	Both		Specific
BODC:	SB	Specific		Large & Mid-Sized Business (T/C 150 is > \$10,000,000.00)
BODCLC:		Specific		
SPOUSE SSN:	123-45-6789	Specific		
PRIOR NAME CONTROL:		Both		
FZ>:		Both		
LOC:	6833	Both		
MFR:	04	Both		Form 1040, Schedules A, B, D and E. Full non-business filer (P...
VAL:	1	Both		The SSN is not valid for the taxpayer
IRA:		Both		
CAF:		Both		
YR REMOVED:		Both		
ENT EXT CYC:	200312	Both		
FYM:	12	Both		
SCS:	2	Both		SSN has been verified not scrambled SSN
CRINV (first):		Both		
130:		Both		
RPTR:		Both		
PMF:		Both		
SHEL:		Both		
BNKRPT:		Both		

Record: 1 of 1

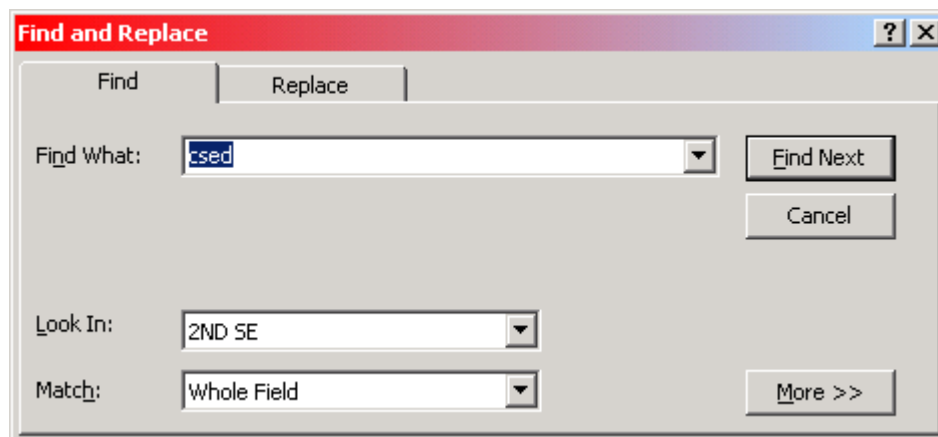
Last name of user NUM

5.4.1.3.1 Locating user records

The top of the IMF decoding form above identifies the user for which decoding is being performed. You cannot enter users on this screen but you can select users that have already been entered. To enter new users or change user information, use the

Users form available from the Main User Form. Once your user account has been entered, you can select the account on this form using the filter buttons on the toolbar at the top of the form. You can also put your cursor on any field you want to search and use the Ctrl-F key to institute a search for a record containing the specified value. Here is the screen that appears when you do Ctrl-F:

Figure 5-2: Find screen



5.4.1.3.2 Entering IMF reports

After you locate the user record you want to enter IMF reports for, next you will need to start a new record. You can create a new record at the bottom of the subform on the Decode/data entry form below:



You simply click on the right arrow with the star





and this makes a blank record that you can begin entering data into. Now enter the values for all the fields on your IMF report in the sequence they appear on the report. Each field has a field title associated with it that has a dash after it. For instance:

MFR-

means the “MFR” field and the value of the field is the text after the “-” symbol. You can lookup what these field abbreviations mean from the “Fields” form within the MF Decoder program. The end of this document in Chapter 7 also has a listing of the more common abbreviations and field names if you are curious. The most detailed information on each field, however, is found in the “Fields” form of the database. Most IMF’s indicate “04” as the value for this field. As you tab to each new field to enter data, notice that there is a status bar in the lower left corner of the screen explaining what each field is for. This is a built-in help system designed to make your data entry easier.

After you have populated this form with all the data appearing on your IMF FOIA response from the IRS, the database will decode the meaning of all the fields and codes for you automatically. To initiate this automatic decode, simply move to the next IMF record within the subform and then move back. You can do this in one of two ways:

1. Click on the right arrow to  move to the next subform record number and then click on the left arrow key 
2. Put the cursor on one of the IMF fields and then use the Ctrl-PgUp and then the Ctrl-PgDn keys to move off the record and then back.

After the database has decoded all your fields, the decodes will appear on the right in blue letters. At any time, you can double-click on any blue field and the “Fields” form will display. This form will show you a full description of what the field

means. After you are finished looking at the field explanation, you can close the “Fields” form by clicking on the “X” in the upper right corner.

If you have multiple windows open, you can select a different window from the “Windows” menu or using the keyboard by pressing Ctrl-F4.

The IMF decoding form also has two subforms.

1. The Transactions subform, which indicates all the transactions listed at the end of the IMF report.
2. The MF Stat Codes subform, which lists all the Master File Status Codes that appear at the end of the IMF report. This lists such things as Computer Paragraph (CP) letters you received and actions on your master file.

The above subforms must also be populated with data from your IMF report. A sample IMF report is included on the IMF decoding form as an Acrobat file. The data for this sample file has been entered into the database under the username “John R. Doe” as an example to show you how to enter all the data for a record.

5.4.1.3.3 Locating illegal entries and transactions

After you have entered all the data, you can check the IMF for illegal entries and transactions. This is done by clicking on the “Find Illegal Trans On Current Record” button. This will scan the entire IMF record displayed in the “IMF decoding” form and flag all illegal transactions and entries. The Transactions subform will have their “Illegal?” field automatically checked with the “Illegal Explanation” field completed. The MF Stat Codes subform will also be marked for illegal entries. Read the explanation for each entry to further understand the nature of these illegal transactions. The techniques used to locate illegal transactions are listed on the “Illegal practices” form.

5.4.1.3.4 Printing a report of the IMF decode

After you are finished entering the data from the IMF report provided to you by the IRS, you can then print out a detailed report by clicking on the “Print Report” button in the upper right corner. The report also has a list of all the fields shown and their meaning.

5.4.2 Non Master File (NMF)²

5.4.2.1 Background on NMF

Before automated data processing, IRS maintained all tax accounts on ledger cards. In 1962, this system was replaced with the master file. Although the master file was an improvement over the manual system, it could not process certain accounts because of system limitations. These accounts, referred to as NMF accounts, were kept on ledger cards until 1991, when the NMF was automated.

The automated NMF consists of 10 stand-alone databases—one in each of IRS’ 10 service centers. Each service center has an NMF unit with 5 to 21 staff who enter account information into that center’s database and otherwise manage the system. As of September 8, 1998, according to IRS, there were a total of about 122,000 accounts on the NMF.

The ANMF system is a stand alone data base which contains all open, closed and archived Non Master File (NMF) accounts processed at one service center site. Unlike the Master File, where all assessments for the same tax period are posted to one account, a NMF account is established for each assessment. Therefore, the NMF taxpayer may have several accounts for the same tax period (I.R.C. 6201). The tax account data which is stored on the ANMF system, currently resides on a stand alone MIS4- ES Pyramid System located at each of the 10 service centers. Accessing data on a particular ANMF database for research purposes is accomplished by utilizing a password which is provided by the Systems Administrator at each center.

Tax accounts which primarily populate the ANMF system are those accounts which were originally posted to the Master File. Due to an action which required different activity for one member of a joint account, the account was transferred to the ANMF.

² Based on section 7.1 of the IRS 6209 manual, page 7-1.

These accounts are partially or fully transferred to the ANMF due to systemic limitations on the Master File. There are six basic conditions which require NMF processing:

1. Split Assessment Accounts - Accounts that were originally on the Master File as a joint entity with an action taken that affects only one spouse. Examples Include: an accepted offer in Compromise on one taxpayer, Innocent Spouse and Bankruptcy.
2. Large Dollar Accounts - Accounts which have balances too large for the Master File to process.
3. Overflow Accounts - Accounts which have an excessive amount of transactions for the Master File to systemically process.
4. New Legislation - Accounts which require immediate tax law implementation, but time does not permit for extensive modifications to the Master File.
5. Immediate Legal Assessments - Accounts which require immediate (24 hours) legal assessments when the Master File would be too slow to post the assessments.
6. Reversal of Erroneous Abatements - Accounts which require reversal of erroneous abatements when the statute for assessment (ASED) has expired.

Currently, Master File cannot split joint accounts. The second largest segment of tax accounts which populate the ANMF are Employee Plan Master File accounts (Form 5330, 5500). As of January 1999, there are approximately 120,000 NMF open accounts nationwide.

According to the Internal Revenue Manual (IRM), Section 7.3.1.5.4, the NMF is used for the following

***Internal Revenue Manual, Section [7.3.1] 5.4 (04-30-1999)
Master File and Non-Master File Processing***

1. The procedure for processing an adjustment depends upon whether the return is MF or NMF.
2. MF is made up of the following files:
 - a. The Business Master File (BMF)
 - b. The Employee Plans Master File (EPMF)
 - c. The Individual Master File (IMF)
 - d. The Individual Retirement Account File (IRAF)
3. NMF includes those returns that have not yet been programmed to the MF. Also, cMF must be processed to the NMF:
 - a. Forms 5330, 990BL and 4720 for IRC 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2)
 - b. Form 1331, Notice of Adjustment
 - c. Form 5734, Non-Master File Assessment Voucher
 - d. Penalty assessments against Form 5500 Series Returns.
4. Procedures for NMF code and edit, checking and numbering requirements, and researching NMF accounts are different from the procedures for MF. There is a manual system consisting of unit ledger cards (ULC) and an Automated Non-Master File System (ANMF).
5. The following types of cases or adjustments always require manual adjustment procedures:
 - a. Jeopardy, Bankruptcy, Quick and Prompt Assessments
 - b. Transfer Assessment
 - c. One Hundred Percent Penalty Cases
 - d. Joint Return Adjustments Against One Spouse
 - e. NMF Returns

The NMF is therefore used to do Quick, Prompt, Jeopardy, and Bankruptcy assessments, and is used for purposes for which the Individual Master File is insufficient. All manipulations of the ANMF are done manually by specific personnel and these changes to one's records do not have the same extensive computer safeguards as the Individual Master File. They are therefore MUCH more susceptible to fraud and illegal manipulation and therefore are the favorite vehicle to create illegal assessments on the part of the Examination Branch.

According to IRS, of the 122,000 accounts on the NMF as of September 8, 1998, about 82 percent involved either split assessments or employee plans. Split assessments are accounts that were originally on the master file for a joint entity (e.g., a husband and wife who filed a joint income tax return) but later had to be split into separate accounts. For example, application of the innocent spouse provisions of the tax law can relieve one spouse of all or some of the total tax liability assessed against a

married couple who filed a joint return. That would require IRS to separately assess each of the spouses for the amounts that they legally owe.³ These accounts have to be set up on the NMF because the master file is not configured in a way that allows accounts to be linked to one another and does not allow IRS to separately assess and bill the filers of a joint return. According to IRS, of the 122,000 accounts on the NMF as of September 8, 1998, about 71,000 (58 percent) involved split assessments. Employee plan accounts are on the NMF, according to IRS, so that IRS can assess excise taxes related to the plans. IRS officials told us that there is no place on the master file to enter the employee plan number, which is needed to assess the excise taxes. Thus, the accounts are put on the NMF, which is configured to accept employee plan numbers. IRS data indicate that about 29,000 (24 percent) of the 122,000 NMF accounts as of September 8, 1998, involved employee plans.

The U.S. Government Accounting Office (GAO) did an audit of IRS use of the Non Master File. Below is a link to that rather revealing report, which is entitled “Uses of and Problems with IRS’ Non Master File”:

<http://famguardian.org/PublishedAuthors/Govt/GAO/gg99042.pdf>

Among the more interesting and revealing quotes from the above report include:

“Although the NMF enables IRS to process certain accounts that cannot be handled by the master file, the NMF also had limitations, at the time of our review, that caused problems for IRS staff and taxpayers. Our review and IRS’ studies revealed that the most significant limitations were

- (1) the lack of a central repository of all NMF accounts,*
- (2) the absence of any meaningful link to the automated system that IRS staff use to obtain information about taxpayers’ accounts, and*
- (3) the fact that the NMF processing procedures were predominately manual.*

These limitations made it difficult for IRS staff to identify and access accounts and could cause delays in processing account information in some situations, such as when a taxpayer moves from one service center’s jurisdiction to another. These access problems and processing delays, in turn, could cause taxpayers whose accounts were processed on the NMF to receive incorrect information and experience poor customer service.”
[GAO Report GAO/GGD-99-42, April 21, 1999, pp. 1-2]

5.4.2.2 Transfer of NMF accounts to IMF

Two corrective actions proposed by an IRS task force called for loading all NMF accounts on IDRS and modifying a command code used by customer service representatives to search the IDRS database. These two actions, in concert, were intended to make it easier for IRS staff to identify and access an NMF account. The first action would eliminate the current NMF access problem by allowing anyone with access to IDRS to research information on all NMF accounts. The second action would cause all of a taxpayer’s accounts on IDRS (including any NMF account) to be reflected when a customer service representative enters the taxpayer’s nine-digit Social Security number. At the time of our review, if an “N” was not entered after the Social Security number, the customer service representative did not receive any prompt identifying the existence of an NMF account.

Because of concerns about the amount of resources that would be required to implement these two recommendations, IRS’ Office of Information Services developed an alternative that, according to IRS, was implemented in January 1999. Under that alternative:

1. A specific transaction code (130) is to be generated automatically on the master file when an account is opened on the NMF
2. Certain identifying information from that account, such as the taxpayer’s name and Social Security number, is to be entered into IDRS, and
3. A flashing “N” is to be added to IDRS to denote the existence of an NMF account.

Information Services’ alternative also included the establishment of an automated NMF National Account Index. As proposed by Information Services, a one-time extract of all open NMF accounts would be used to assemble the NMF National Account Index, and the file would be updated weekly to add new NMF accounts. Thus, the NMF National Account Index would be a central compilation of all NMF accounts.

Information Services told the GAO that because of the extensive reprogramming that would be required to modify IDRS to handle all NMF accounts, the establishment of the NMF National Account Index and the use of a specific transaction code to identify an NMF account would provide an effective short-term option to modifying command codes and loading all cases on

IDRS. According to Information Services, the two originally proposed corrective actions were intended to alert IRS staff to the existence of NMF accounts and to expedite the research of those accounts. Information Services' alternative would address both concerns. Specifically, automatic generation of transaction code 130 should better ensure that anyone accessing a master file account is alerted to the existence of a related NMF account. In the past, that transaction code was to be entered manually, which left open the possibility that it would mistakenly not get entered. Also, the flashing "N" should increase visibility of the existence of NMF accounts, and the NMF National Account Index should help expedite research by listing all NMF accounts and their service center location.

Although the Executive Officer for Service Center Operations, who is responsible for day-to-day NMF operations, agreed to the above alternative proposed by Information Services, he would eventually like to see all NMF accounts on IDRS. This is primarily because the National Account Index would contain only certain account information, such as the taxpayer's name and Social Security number, for identification purposes. Thus, the National Account Index would not give IRS staff the same research capabilities as would be available if all account information were available on IDRS—similar to what is now available on IDRS for delinquent NMF accounts.

The GAO recognized in its audit of the NMF that modifying IDRS to accept all NMF accounts would require extensive reprogramming, and they agree that the option proposed by Information Services would help to alleviate some problems with the NMF. The GAO was also concerned, however, that the proposed option would add to an already complex system another stand-alone database that would not have enough information on NMF accounts to help staff quickly resolve taxpayers' problems. The need for IRS to modify IDRS to accept all NMF accounts may be less critical, however, if IRS proceeds with its plan to significantly reduce the size of the NMF by moving split assessments and employee plans to the master file. The cost of loading the remaining accounts on IDRS after such a move might exceed any potential benefits.

5.4.2.3 NMF has limitations and is error prone³

Although the NMF enables IRS to process accounts that cannot be processed on the master file, the NMF also had limitations, at the time GAO reviewed the system that caused problems for IRS employees and taxpayers. While the NMF's decentralization allowed employees to quickly enter account data and make more timely assessments than would be possible with the master file, it also limited the ability of employees to research NMF accounts. The ability to research NMF accounts was further limited by the absence of any meaningful link between the NMF and IDRS. The decentralized NMF system also involved many manual procedures and computations that increased the risk of error and delayed some processing. These problems could adversely affect the ability of IRS staff to do their jobs, including their ability to provide accurate service to taxpayers with accounts on the NMF.

One of the benefits of the NMF over the IMF is the ability to do things more quickly on it than on the master file. That benefit derives from the fact that each service center can directly enter data into its own NMF database instead of having to spend time sending data to a centralized location and waiting for the data to be processed and available for use.

Although a service center's ability to enter data directly into its own database has advantages, having 10 such databases can cause significant problems when, for example, taxpayers move from one service center's jurisdiction to another. In these circumstances, IRS would have to manually transfer the account from one center to the other. To accomplish this, staff at the former center would manually prepare an account transfer-in form, attach an account transcript, and mail both to the latter center, whose staff would have to manually key the account data into that center's NMF. According to IRS, this manual transfer process could take from 4 to 6 weeks. In discussing this process, an IRS task force noted that "many cases are transferred from one service center to another, resulting in temporary loss of visibility, delayed actions, and lost paperwork."

Not only are the NMF databases not linked, but they also do not interface with the master file. As with transfers between service centers, account transfers between the master file and the NMF require manual intervention, which can take several weeks. The need for manual intervention to transfer accounts from the master file to the NMF is problematic because (1) most of the accounts on the NMF (such as those involving split assessments) were originally posted to the master file and (2) there may be many more such occurrences as a result of the innocent spouse provisions in the IRS Restructuring and Reform Act of 1998.⁷ In commenting on a draft of this report, IRS noted that a programming change has been scheduled that should reduce the time it takes to transfer accounts from the master file to the NMF. According to IRS, that change is scheduled for implementation in January 2000.

³ GAO Report GAO/IGD-99-42, April 21, 1999, pp. 9-10

The time-consuming manual transfer processes increase the risk that information will not be readily available to respond to taxpayer inquiries or that taxpayers will be given incorrect information in response to their inquiries. For example, account activity may be taking place while the account is being moved from the master file to the NMF or from one service center's NMF to another. According to IRS, while the account is being manually transferred and not visible, IRS staff could mistakenly make refunds to the taxpayer when, in fact, an outstanding balance remains on the NMF account. Also, if payments are received or assessments are made in the former center after the account has been transferred, the related documents are to be mailed to the latter center for entering into the system, thereby resulting in additional delays. Another significant part of the NMF process that staff have had to handle manually involves the computation of penalties and interest. Before automation of the NMF in 1991, penalties and interest for all NMF accounts were computed manually. Shortly after automation of the NMF, IRS discovered that the system was incorrectly calculating penalties and interest in some cases. NMF staff then had to manually compute penalties and interest and enter the results into the system.

According to NMF staff responsible for manually computing penalties and interest, the process is laborious, and it takes a long time to develop the full range of technical skills needed to make the computations. Staff at one of the service centers told us that the computation of penalties and interest was the biggest problem they had with the NMF.

5.4.2.4 Illegal practices using the NMF

Because of the highly manual nature of the NMF and ANMF, it is the prime vehicle by which illegal penalties and interest are charged. The IMF is avoided for this purpose because the built-in safeguards prevent such abuse and prevent such operator error. The GAO report on NMF's states the following on this subject in an innocuous footnote on p. 6:

"We do not know why the master file [IMF] was not configured to accept these type of [manually entered] accounts when it was established in 1962 or why IRS did not reconfigure the master file once it became apparent that certain accounts could not be entered into the master file."

[GAO Report GAO/GGD-99-42, April 21, 1999, pp. 1-2,
<http://famguardian.org/PublishedAuthors/Govt/GAO/gg99042.pdf>]

The reason is VERY clear: The highly manual NMF system has survived all these years because it is the only convenient way by which to break the law and perform illegal penalties and assessments. The IRS knows this is what it is ILLEGALLY MISUSED for, which is why the IRM says that NMF transcripts may not be provided to anyone under the Freedom of Information Act and Privacy Act, even though they are not exempt from the FOIA. To wit:

*Internal Revenue Manual
21.2.3.4.1.2 (10-01-2007)
Request for Record of Assessment and Certain Internal Transcripts*

6. Do not furnish the following information:

- A. Copy of the official NMF Transcripts.
- B. Copies of internal use forms or documents such as Form 2475, Request for Transcript of Taxpayer Account.
- C. Microfilm printouts

A frequent use made of the NMF or ANMF system is to implement penalties and interest against certain taxpayers, which collectively constitute enforcement transactions. Abuse of the NMF to institute such penalties results in mailing of CP-500 series notices to the affected taxpayer. If you look at the beginning of Chapter 9 of the IRS 6209 Manual, in section 9.1, you will see that such notices are only intended for businesses and not people or individuals:

"Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for BMF, IMF, and IRAF. Computer paragraph (CP) numbers (3-digit number for BMF AND IRAF, 2-digit number for IMF) are located in the upper right corner of the notices and letters."

In nearly all cases of natural persons (people) who have or should have IMF records, the use of the ANMF is not only completely unnecessary, but highly illegal. This is especially true of natural persons who are not filing jointly and who do not owe a lot of taxes. The NMF, however, can and often is abused by unscrupulous IRS agents to post highly illegal transactions against people. The most frequent kind of transaction created against people in the NMF are penalties and interest and illegal

Substitute For Return (SFRs) assessments. Why can't the illegal transactions be entered into the individual's Individual Master File? Because the IMF has built-in computer safeguards preventing the imposition of such illegal penalties, interest, and SFR assessments. The built-in computer safeguards contained in the IMF computer records for your account as a natural person must be willingly and knowingly bypassed in order to create a false and fraudulent liability. The purpose of the MF Decoder is to flag such transactions so that you can have your IRS computer records amended to remove the illegal transactions.

Keep in mind that the NMF is mostly used to manage accounts for joint filers and for employers by the admission of the IRS 6209 Manual in section 7.1. Penalties and interest and SFR assessments are authorized for employers who are federal corporations or employees of federal corporations located inside the federal United States (federal zone) as defined in 26 CFR §1.6671-1:

[Code of Federal Regulations]
[Title 26, Volume 17, Parts 300 to 499]
[Revised as of April 1, 2000]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6671-1]
[Page 402]
TITLE 26--INTERNAL REVENUE
Additions to the Tax and Additional Amounts--Table of Contents
Sec. 301.6671-1 Rules for application of assessable penalties.
...
(b) Person defined.

For purposes of subchapter B of chapter 68, the term "person" includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

However, such penalties or interest or SFR assessments are not authorized against natural persons. The NMF was never intended to be used against these natural persons. The reasons for this are quite clear. The U.S. Constitution prohibits Bills of Attainder, which are penalties against natural persons without a court hearing:

Article 1, Section 9, Clause 3: "No Bill of Attainder or ex post facto Law shall be passed."
(with respect to the U.S. Congress)

Article 1, Section 10, Clause 1: "No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility."

Below is a definition of "Bill of attainder":

Bill of attainder: Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to state legislatures).
[Black's Law Dictionary, Sixth Edition, p. 165, Emphasis added]

Now when the IRS tries to illegally impose penalties against natural persons, they have to falsify your computer records using the NMF. Here is the process that they use to do this:

1. They will create an NMF assessment record using your Social Security Number.
2. They then impose the illegal penalty, interest, or assessment against you inside the NMF record, because the NMF is unaware that you are a natural person that it can't institute penalties against. The computer assumes that you are a business.
3. The operator will then export the illegal penalty to what is called the Retention Register. The retention register is a temporary archive where transactions are stored. The Internal Revenue Manual indicates in section 9.4.4.2.1.4 that the Retention Register is only allowed to be used for zero balance transactions or modules:

IRM 9.4.4.2.1.4 (12-16-1998)

Retention Register

1. The Retention Register contains all entity and tax modules removed from the Master File.

The basic criteria for removal of a tax module are:

- A. A zero module balance;*
- B. No freeze or unsettled conditions present; and*
- C. No activity to the module for 27 months.*

4. They will then illegally import the nonzero content of the Retention Register into your IMF using Transaction Code 370. All of the transactions that were imported using the TC370 come in with the same DLN, Cycle Post Date, and Transaction Date. See Internal Revenue Manual (IRM) section 3.17.41.9.51 for details on how this importation occurs. The illegal imported transactions are also easy to identify because many of them have Blocking Codes that are not defined or allowed to be used within an IMF.
5. Once the illegal penalties and interest and assessment are illegally imported into your IMF with the TC370 transaction code, the unscrupulous agent will then send out illegal CP (Computer Paragraph) notices indicating that you have a penalty or tax liability. These notices are indicated at the end of your IMF report as MF Status Codes (MF Stat Codes). These notices are illegal because they fall in the 500 range (e.g. CP-501, CP-502, etc). As we pointed out, these notices are only intended for business as not individuals according to section 9.1 of the IRS 6209 Manual. In effect, they fooled the computer into thinking that you were a business. The MF Decoder program flags these illegal CP notices and warns you to fix them.

The important thing to remember is that whenever the IRS attempts to assert a penalty against you, then they, not you, have the burden of proving that you owe the penalty or interest:

"26 U.S.C. §6703

(a) BURDEN OF PROOF.—In any proceeding involving the issue of whether or not any person is liable for a penalty under 6700, 6701, or 6702, the burden of proof with respect to such issue shall be on the Secretary."

If you challenge the imposition of the penalty by indicating as an affidavit that you are a natural person, not a business, and not a fiduciary or executor of a deceased person (see IRS Form 56), then you can often get the mistaken agent who entered the transaction to abate all the penalties and interest. We have been able to use this technique successfully on a number of occasions.

5.4.2.5 Decoding the NMF

Presently, the Master File Decoder program does not decode NMF's but we are working on an enhancement to the system that will institute this. Since most of the illegal transactions created within the NMF are eventually imported into your IMF, then you can see most of the illegal transactions by requesting your IMF using the Freedom of Information Act and decoding that file.

5.4.3 Business Master File (BMF)

The Business Master File (BMF) is maintained on businesses and not individuals. If you submit an IRS Form 1040 (or 1040EZ, 1040A, etc.) indicating a liability then the Revenue Officer processing the return may assume that you are a business, because individuals are not the proper subject of Subtitle A income taxes. Consequently, he may use your SSN as an Employer Identification Number and create a Business Master File for you. Because businesses (more specifically corporations) are subject to penalties and interest under the Internal Revenue Code, then the BMF may be used as the means to institute illegal penalties or interest against you.

5.4.4 **TXMOD REPORT**

The TXMOD report provides a means to obtain more detailed and specific information about IMF transactions than the IMF report provides. It is most valuable for determining the result of an audit or examination, because it is the only place you can obtain details about the result of the audit. It also shows transactions that don't appear on your IMF report, most importantly the SFR transactions. If you have or suspect that you have an SFR, you MUST request this report under the Privacy Act. This report is described on page 13-59 in section 13.14(44) of the *IRS 6209 Manual*. The second FOIA request appearing on step 0.9 of our Sovereignty Forms and Instructions area, under Instructions, provides a sample FOIA request to be used for obtaining this report.

Records from the TXMOD report are entered on the IMF decoding screen on the tab at the bottom of the form entitled "Transactions". It is important to FOIA this report so that you can find all illegal SFR's instituted against you by the IRS.

5.5 **Invalid Identifying Numbers (VAL=1, SCS=1, or JUSTIFICATION=1)**

In order to understand and interpret the most common type of IRS fraud within IMFs, you must know the distinctions between Taxpayer Identification Numbers (TINs) and Socialist Security Numbers (SSNs). Below is a tabular summary based on our research, which compares the two:

#	Characteristic	Social Security Number (SSN)	Taxpayer Identification Number (TIN)
1	Issued by	Social Security Administration	IRS
2	Requested using which government form?	SSA form SS-5	IRS form W-7 or W-9
3	Numbers issued only to	"U.S. citizens" under 8 U.S.C. §1401 or "legal aliens" (see SS-5 form instructions)	"Aliens" (see forms W-7 and W-9 instructions)
4	Number of digits	9	9

The only legal "persons" who are required to provide identifying numbers on tax returns they submit are "U.S. persons", which are defined in the IRC below:

26 CFR § 301.6109-1(b)

*(b) Requirement to furnish one's own number--(1) U.S. persons. Every U.S. person who makes under this title a return, statement, or other document must furnish **its** own taxpayer identifying number as required by the forms and the accompanying instructions.*

Notice the word "its". This should clue you into the fact that the tax code doesn't apply to flesh and blood people, who are called "natural persons" in laws like that above. If they had meant to refer to such a natural person, the word "it's" would have said "his" or "her". Consequently, the only type of "person", they can be referring to is a privileged corporation, as we pointed out at the beginning of this chapter.

According to 26 U.S.C. §7701(a)(30), a "U.S. person" is either an alien or a federal "U.S. citizen" under in 8 U.S.C. §1401. Here is the definition:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701.*
[Sec. 7701. - Definitions](#)

(a)(30) [United States](#) person

The term "United States person" means -

- (A) a [corporate] citizen or resident [alien] of the [federal] United States,
- (B) a domestic partnership,
- (C) a domestic corporation,
- (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
- (E) any trust if -
 - (i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
 - (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

This means that if the legal "person" is a "citizen" under 26 CFR § 1.1-1(c) or under 8 U.S.C. §1401, they must have been born or "incorporated" within the federal "United States**"/federal zone, which is limited only to the District of Columbia or U.S. territories. Don't let the word "citizen" above fool you either, because corporations within law are "citizens" as well and they are "born" at the instant when they are officially "incorporated" by the Secretary of State of the jurisdiction where they are domiciled. Congress wants to deceive you into believing that the term "citizen" means only a natural persons (people), but in the Internal Revenue Code subtitle A, this term ONLY refers to corporations because "income", as you will learn in section 5.6.5 of the Great IRS Hoax, is defined by our Constitution and by the Supreme court to be limited only to monies earned by federal corporations in the conduct of foreign commerce! This is also consistent with the use of the word "it's" as used above in 26 CFR § 301.6109-1(b), where the only "U.S. persons" in the IRC who can have TINs are corporations. Here is some more proof of that to whet your appetite to read later sections of this book:

19 C.J.S., Corporations §886 [Legal encyclopedia]

"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."
[19 Corpus Juris Secundum, Corporations, §886]

The other very interesting result of the above regulation at 26 CFR § 301.6109-1(b) is the use of the word "Taxpayer Identification Number", which is called a "TIN" for short. This is a VERY important word, folks! Here is the meaning of that word from the Treasury regulations:

26 CFR §301.6109-1(d)(3)

(3) IRS individual taxpayer identification number -- (i) Definition. ***The term IRS individual taxpayer identification number means a taxpayer identifying number issued to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title. The term IRS individual taxpayer identification number does not refer to a social security number or an account number for use in employment for wages. For purposes of this section, the term alien individual means an individual who is not a citizen or national of the United States.***

So anyone who has or uses a TIN can only be an "alien", and a Social Security Number is NOT a Taxpayer Identification Number (TIN) according to the regulations. We learned earlier in 26 CFR § 301.6109-1(b) that the only thing you are required to provide on a tax return is a "Taxpayer Identification Number" (TIN) and we learned above that a Social Security Number (SSN) is NOT a TIN. Further confirmation of these conclusions can be found by looking at the forms used to obtain "Taxpayer Identification Numbers". Form W-7 is used to get a TIN while a Social Security form SS-5 is used to obtain a Social Security Number: two totally different forms. ***Consequently, you can't be and aren't required to provide your SSN on a tax return!*** Amazing, isn't it? This is another way of saying that you aren't the proper subject of Subtitle A of the Internal Revenue Code and aren't a "taxpayer" folks!

You can further confirm the above conclusions by examining the many IRS notices you have received over your lifetime. When you do this, you will notice the IRS frequently but mistakenly refers to your SSN as a "Taxpayer Identification Number" (TIN). No law authorizes them to do this, and it is illegal for them to do so! Every time the IRS refers to your SSN as a TIN, they are indirectly revealing that they assume you are an "alien" and that you are domiciled in the federal zone, because "aliens", for the purpose of the Internal Revenue Code, can only live in the federal zone. These "aliens", in fact, are the only

“residents” identified anywhere in the Internal Revenue Code, and the only “individuals” who are the proper subject of Subtitle A income taxes!:

NORMAL TAXES AND SURTAXES
DETERMINATION OF TAX LIABILITY
Tax on Individuals
Sec. 1.1-1 Income tax on individuals.

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c), as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8.” [26 CFR § 1.1-1(a)(2)(ii)]

We expanded upon the above conclusions in the Great IRS Hoax book sections 4.10, 5.4.12, and 5.5.2, where we conclusively proved with evidence that:

1. Only “U.S. persons” who have Taxpayer Identification Numbers can be “taxpayers”.
2. You don’t have to provide your SSN on any tax form. The only type of identifying number required on any tax form is a Taxpayer Identification Number.
3. The term “individual” identified under 26 CFR § 1.1441-1(c)(3) and 26 U.S.C. § 7701(a)(1) means only “nonresident aliens” and “aliens”.
4. “U.S. citizens” are not “aliens” and may not elect by law to be treated that way on any government form, because doing so would:
 - 4.1. Result in a surrender all their constitutional rights by changing their effective domicile to the federal zone.
 - 4.2. Amount to inadvertent but constructive fraud.

Even more interestingly, under [26 CFR §301.6109-1\(g\)](#), having a social security number creates a “presumption” that you are a federal “U.S.** citizen” under 8 U.S.C. § 1401. Here is what the law says about the requirement to provide a social security number when furnishing returns:

26 CFR §301.6109-1(g)

(g) *Special rules for taxpayer identifying numbers issued to foreign persons--(1) General rule--(i) Social security number. A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.*

Unless you refute this presumption of federal U.S.** citizenship with proof, then the courts will treat you as a federal U.S.** citizen. As a presumed federal “U.S.** citizen” or a “U.S.** person”, you have NO Constitutional rights according to the U.S. Supreme Court in *Downes v. Bidwell*, 182 U.S. 244 (1901)! You must therefore rebut the false presumption that you are a “U.S. citizen” or a “U.S. person” whenever you correspond with the IRS and continually emphasize instead that you are a “national of the United States” and a “nonresident alien”. The way to do this is by following the regulation above and requesting a change in the status of your Social Security Number with the IRS!

We can use the content of this section to understand the content of our IMF. For instance, the “Account Number” field in the IMF is supposed to be the TIN, not the SSN. If you are a statutory “U.S. citizen” pursuant to 8 U.S.C. § 1401 and you fill out

and submit a form 1040, you announce to the IRS that you want them to treat you as an “alien”. When the IRS receives your return, here is how it is processed by the IRS:

1. The data entry clerk types in your SSN in the Taxpayer Identification Number field of your Master File.
2. The IDRS computer system searches the IRS records of Taxpayer Identification Numbers (TINs) requested using the W-7 or W-9. If the IDRS computer system does not find a TIN that matches the person’s SSN and which has all the same personal information, then the master file record is marked as “INVALID” and the “VAL” field is set to “1”.
3. In addition, if there is a TIN that matches the SSN on the form, but it is assigned to a different person with different information, the Scrambled SSN Indicator (abbreviated “SCS”) is set to 1, indicating that two “taxpayers” have the same SSN.
4. If either the VAL or SCS fields are set to “1”, then the master file record is considered completely invalid and may not be used or relied upon. However, the IRS wants your money so badly, that they will put a “1” in the JUSTIFICATION field in order to override the invalid number and force their computer system to process your return anyway. That way, they can take your money and treat you like a “taxpayer” even if you are not in fact one and do not have a “Taxpayer Identification Number”! This decision on their part is not authorized by any law, but is done to maximize their revenues. “The love of money is the root of all evil”, as the Bible says, and this type of fraud is evidence of the love of YOUR money by your dastardly and dishonest public servants.

Remember, the last word in “IRS” is “Service”, and the IRS serves only themselves and the thieving lawyers they work for by helping themselves to money and labor they are not entitled to by law. What they do cannot be called “tax collection”, because they don’t collect “tax”, but instead perform wealth redistribution cleverly disguised as “taxation” so that they do not attract the ire of the misinformed or under-informed general public.

Therefore, if your IMF reflects a “1” for the SCS or VAL fields, and the JUSTIFICATION field has been set to “1”, then the IRS is involved in massive computer fraud and deprivation of rights under 42 U.S.C. §1983 because:

1. The IRS has converted your SSN into a TIN without your knowledge or permission.
2. The IRS has forced the IDRS computer to accept your tax return as valid when it is not, because you are not a “taxpayer” and do not have a TIN.
3. The IRS has treated you as an “alien”, even though you are not and there is no law that allows them to do so.
4. The IRS has stripped you of your constitutional rights without your knowledge or informed consent, because “aliens” under the Internal Revenue Code can only live in the federal zone.

“Waivers of Constitutional Rights not only must be voluntary, they must be knowingly intelligent acts, done with sufficient awareness of the relevant circumstances and consequences.”
[Brady v. U.S., 379 U.S. 742 (1970)]

The MF Decoder catches the above type of computer fraud, which we have found through personal experience is the most prevalent type of fraud found in Individual Master Files.

By way of further amplification, the IRS’ Internal Revenue Manual (IRM) furthermore reveals in Exhibit 4.4.27-6 (2-8-1999) that when the VAL field is set to a “1”, then this amounts to an “Accomplishment error”, which it says requires that an IRS form 5716 be completed. Here is the pertinent section:

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
0108	RPT-FILE-SOURCE-CD	Value Meaning IMF SSN (valid) 0 IMF 1 SSN (invalid) BMF EIN 2 BMF SSN (valid and invalid) 4 NMF 5 EIN NMF SSN 6	See Note 1

		Temporary TIN 7	
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Note 1 indicated above says:

“Note 1 If this field is identified as an error, service center Exam processing will refer the problem to the service center User Support Unit to prepare a Form 5716 to be sent to Headquarters Office AIMS programming section.”

Consequently, if you see a “VAL” field with a “1” in your IMF, it’s a good idea to do a Privacy Act request for the form 5716 that must be prepared when the return is entered into the IRS computer system.

5.6 Substitute for Returns

Substitute for Returns (SFRs) are the single most prevalent illegal manipulation that the IRS performs within the IMF of natural persons (people). Here are some interesting facts about SFRs:

1. The procedure for accomplishing SFRs is described in Internal Revenue Manual, Section 5.1.11.6.8 available on the IRS website at:
<http://www.irs.gov/irm/part5/ch01s12.html#d0e13946>
2. The usual authority that the IRS will cite as their justification for doing an SFR is found in 26 U.S.C. §6014. This section of code is the section under which a person can consent to delegate authority to the IRS on their behalf to prepare a return. Note however, that advanced written consent is required before this may be done, and the IRS never pursues such consent and certainly never reminds or tells people that they have the right to NOT consent without any adverse consequences if they have chosen to be “nontaxpayers”.
3. There are no procedures in the IRS [Internal Revenue Manual](#) for performing SFRs on biological people.
4. There are no statutes or implementing regulations published in the Federal Register authorizing the IRS to prepare SFRs for biological people. Therefore, SFRs may only be accomplished on federal “public officers” (elected or appointed officers of the United States Government, as defined in [26 CFR §31.3401\(c\)-1](#)).
5. The IRS admitted to the General Accounting Office that it does not prepare “Returns”, when it does a Substituted For Return, and therefore, the SFR process is simply a PROPOSED or DUMMY return but not an actual or valid legal assessment. See page one of the GAO report below:
<http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>
6. The identifying numbers used within the Individual Master File (IMF) are only authorized to be Taxpayer Identification Numbers (TIN), and [26 CFR 301.6109-1\(d\)\(3\)](#) says Social Security Numbers ARE NOT equivalent to Taxpayer Identification Numbers and therefore MAY NOT be used as a substitute for a TIN. TINs may ONLY be issued to “aliens” and the 1040 form is ONLY used by aliens. All other uses are “voluntary”. See [The Great IRS Hoax](#), sections 5.4.14 and 5.5.2 and the article below:
<http://sedm.org/FreedomU/FreedomU.htm#6. WHO ARE TAXPAYERS AND WHO NEEDS A TAXPAYER IDENTIFICATION NUMBER>
7. An IRS agent with five years experience as a collector testified under oath during the We The People Truth in Taxation Hearing on 27-28 Feb 2002 that his IRS training as a collection agent not only did not prescribe procedures for doing SFRs on natural persons, but that this was specifically prohibited. See the following link for a copy of his IRS training materials as a Revenue Agent:
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section 12.htm>

We have prepared a detailed memorandum of law describing why Substitute For Returns (SFRs) are illegal which is available below:

[Why the Government Can’t Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

5.6.1 How the IRS can LEGALLY do an SFR

As we said in the preceding section, the IRS can legally do an SFR, but it can only be done as follows:

1. The party against whom the assessment is accomplished must maintain a domicile or residence within federal jurisdiction. Liability to tax originates from “domicile”, and is civil in nature. The government cannot assert jurisdiction over persons not domiciled on federal territory. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

2. The return must be accomplished under the authority of 26 U.S.C. §6014.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART II](#) > [Subpart B](#) > §6014. Income tax return
[§6014. Income tax return—tax not computed by taxpayer](#)

(a) Election by taxpayer

An individual who does not itemize his deductions and who is not described in section [6012 \(a\)\(1\)\(C\)\(i\)](#), whose gross income is less than \$10,000 and includes no income other than remuneration for services performed by him as an employee, dividends or interest, and whose gross income other than wages, as defined in section [3401 \(a\)](#), does not exceed \$100, shall at his election not be required to show on the return the tax imposed by section [1](#). Such election shall be made by using the form prescribed for purposes of this section. In such case the tax shall be computed by the Secretary who shall mail to the taxpayer a notice stating the amount determined as payable.

3. According to IRM 5.1.11.6.8, the only forms for which SFR’s may be done are the following:
 - 3.1. Form 940, Employer’s Annual Federal Unemployment Tax Return
 - 3.2. Form 941, Employer’s Quarterly Federal Tax Return
 - 3.3. Form 943, Employer’s Annual Tax Return for Agricultural Employees
 - 3.4. Form 720, Quarterly Federal Excise Tax Return
 - 3.5. Form 2290, Heavy Vehicle Use Tax Return
 - 3.6. Form CT–1, Employer’s Annual Railroad Retirement Tax Return
 - 3.7. Form 1065, U.S. Return of Partnership Income.
 4. The party against whom the assessment is being done must in fact and in deed be a “taxpayer” who consented to the assessment in writing by:
 - 4.1. Filing an original return and assessing oneself with an initial liability. This constitutes effective consent to a reassessment to correct any errors that were made and makes the submitter into a “taxpayer”.
 - 4.2. Signing a blank return form and authorizing the IRS to perform the assessment pursuant to 26 U.S.C. §6014 and 26 U.S.C. §6020(b).
 5. The return filed by the IRS must be a Form 1040A, which is an automatic assessment done by the revenue officer based on Information Returns already provided to the IRS, such as W-2’s, 1099’s, etc and pursuant to the authority delegated in 26 U.S.C. §6014.
 6. The return prepared must comply with all the requirements for a valid return pursuant to IRM 35.2.2.11:
 - 6.1. It must be “subscribed”, meaning signed under penalty of perjury by the “taxpayer” pursuant to 26 U.S.C. §6065.
 - 6.2. It must contain sufficient information from which to compute the “taxpayer’s” liability.
 - 6.3. The return form and any attachments must purport to be a “return”.
- The above is IRM is indicated below:

Internal Revenue Manual
 Section 35.2.2.11 (08-11-2004)
Answers in Failure to Pay (Section 6651(a)(2) Cases Where Substitute for Return Filed under Section 6020(b))

Section 6020(b)(1) authorizes the Secretary to make a return upon either a taxpayer’s failure to file a return or upon a taxpayer’s filing of a fraudulent return. In two cases decided in 2003, the Tax Court clarified what constitutes a return under section 6020(b) for purposes of the addition to tax under section 6651(a)(2). See Cabirac v. Commissioner, 120 T.C. 163 (2003), and Spurlock v. Commissioner, T.C. Memo. 2003–124. In Spurlock, the Tax Court held that a return for section 6020(b) purposes must be “subscribed, it must contain sufficient information from which to compute the taxpayer’s tax liability, and the return form and any attachments must purport to be a ‘return’.” Spurlock, slip. op. at 27. In Cabirac, the

documents the Service proffered as constituting a section 6020(b) return were (a) dummy Forms 1040 that identified the taxpayer, but which were not signed and did not show any tax due, (b) a subsequently prepared 30-day letter, and (c) a revenue agent's report attached to the 30-day letter explaining how the Service computed the taxpayer's liability.

Applying the analysis later explained in *Spurlock*, the Tax Court held that these documents did not constitute a section 6020(b) return. Critical to the Tax Court's analysis was that the Service never treated the documents, which the Service created at various times, as one group purporting to be a return. See *Millsap v. Commissioner*, 91 T.C. 926 (1988), acq. in result in part, 1991-2 C.B. 1, describing a valid section 6020(b) return at issue therein.

7. The SFR must be signed, in accordance with the provisions of 26 U.S.C. §6061.

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART IV > §6061](#)
[§6061. Signing of returns and other documents](#)

(a) General rule

Except as otherwise provided by subsection (b) and sections [6062](#) and [6063](#), any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be signed in accordance with forms or regulations prescribed by the Secretary.

In all of our years decoding IMF's, we have NEVER seen a case where all of the above requirements were properly observed by the IRS. Therefore, every single SFR, with very few exceptions, is accomplished illegally and in violation of the rights of the person against whom it is accomplished. This makes the agent accomplishing the bogus assessment personally liable for the following violations of positive law:

1. Securities fraud. False assessments become securities which are commercially sold on the open market by interested investors, who then use it as a basis for repossessing property. See the following to lodge a complaint:
<http://www.sec.gov/complaint.shtml>
2. Extortion under [18 U.S.C. §872](#).
3. Wrongful actions of Revenue Officers under [26 U.S.C. §7214](#).
4. Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. §1957](#).
5. Mailing threatening communications under [18 U.S.C. §876](#).
6. False writings and fraud under [18 U.S.C. §1018](#).
7. Fraud under [18 U.S.C. §1341](#).
8. Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#).
9. Deprivation of rights in violation of [42 U.S.C. §1983](#).

Is it any wonder why Revenue Agents and Revenue Officers aren't educated about the law in their in-house training and are only taught "procedures" by their supervisors? Good God: if the average IRS employee knew the full extent of personal liability they were assuming by being misinformed by their supervisors and their employee training program, how many of them do you think would go to work for the bureau to begin with? Is it also any wonder why IRS workers are NOT "employees" under the code? Who on earth would want to take responsibility for a band of rogue "consultants" who have been hired for the specific purpose of being asked to commit crimes that they deliberately were not informed were crimes?:

53 State 489
 Revenue Act of 1939, 53 Stat. 489
 Chapter 43: Internal Revenue Agents
 Section 4000 Appointment

The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title, no general or special agent or inspector of the Treasury Department in connection with internal revenue, by whatever designation he may be known, shall be appointed, commissioned, or employed.

[SOURCE:
<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>]

If they aren't "employed", then what the HELL are they? We'll tell you what they are. They are independent "consultants" who are paid commission on all the property and money they STEAL, and who are protected from their wrongdoing by a corrupted judiciary who is under their control and who has been under their complete control since 1932. See *Great IRS Hoax* sections 6.5.15, 6.5.17, 6.9.9, 6.9.10, and 7.1.13 for further details on this massive and well-orchestrated scam. Now do you understand why we call the "D.C." in "Washington D.C." the "District of Criminals"?

5.6.2 Identifying an SFR on your IMF

If your IMF has an SFR on it, you will see the phrase "SFR 150" on line 8 of the Tax Module portion of your IMF as shown below. The SFR has a black box around it and says "SFR 150 05052003", indicating that an SFR was accomplished on May 5, 2003. This type of annotation is found on both the IMF Specific and IMF Complete printouts that you will get from the IRS:

Figure 5-3: SFR identified on IMF Complete report

```

002148

PAGE NO-0018 TAX PERIOD 30 199912

          *IMF MCC TRANSCRIPT-COMplete*          EMP NO 79-171-50113

ACCOUNT NO [REDACTED]          12-16-2003
NAME CONT- SAND          CYCLE-200351
*****
FS-1          CRINV-          LIEN- 29210-088-25441-3          CAF-1 FZ>          -LR
TDA COPYS-          TDI COPYS-0003683
          INT TOLERANCE- MATH INCREASE- HISTORICAL DO-68 BWNC- BWI-
MF MOD BAL-          0.00
ACRUED INTEREST-          0.00 1208200          CS-ED-
ACRUED PENALTY-          0.00 2003120          RS-ED-04152003
FMS- IA CD-0          ARDI-0          AS-ED-00000000

SFR 150 05052003          0.00          200317
          29210-088-25441-3          CD-          SRC-
RET RCVD DT-03212003          PREPARE IND-0 PREPARE TIN-

```

If no SFR had been done for the above year, the annotation instead would be as follow:

150 05052003

Notice the phrase "SFR" is *missing* from the above. The above type of annotation would indicate that an actual tax return was filed for that year and the corresponding date what it was filed, which in this case would be May 5, 2003.

5.6.3 How SFRs are accomplished by the IRS

There are two main methods that the IRS uses to do SFRs on people:

1. The Automated Substitute for Return (ASFR) program. This technique is described in section 4.13.5 of the Internal Revenue Manual. The IRS computer (I call it "The Beast") scans its Information Return Processing (IRP) submissions for W-2 forms. If a W-2 was submitted on someone and no income tax return was filed under that SSN, the computer creates a dummy tax return.

2. Manually during an audit or examination. These procedures are described in section 4.4.1 of the Internal Revenue Manual (IRM), which is entitled “AIMS/Processing Handbook”. “AIMS” stands for Audit Information Management System. Manual SFRs must be done to complete or “perfect” the ASFRs, because computers cannot do legal assessments. The reason is because by law (see 26 U.S.C. §6201 and its implementing regulations), each assessment *must* be done manually using a Form 23C signed under penalty of perjury by a real life flesh and blood person. A 23 C Assessment Certificate is the only document that can authorize collection or litigation against a “taxpayer”. The RACS 006 Report cannot do it, even though the IRS will try to deceive you into thinking that it does.

We have been studying SFRs for several months because this is the most important aspect of IMF decoding that you can know about. Below is the usual detailed sequence of events that happens on those people who have had SFRs done on them as best we understand, including all the relevant authorities. As time permits and as we learn more, we will continue to refine and expand this table.

Table 5-2: Illegal SFR sequence with corresponding references and authorities

#	Event	Code(s) (TC=Transaction Code)	Automatic/ manual	Notice(s)/ Letters sent	Applies to who?		Authorities and references	Comments
					Self- employed person with no W-2s or 1099s	Employed person with W- 2s or self- employed with 1099s		
1	Information Returns Processing Taxpayer Delinquency Inquiry (TDI) is initiated . On the same day as this transaction is posted, a letter or notice is issued demanding a return be filed.	TC140 MF STAT=02	Automatic	CP515 through CP518, LTR 729	No	Yes		Computer matches W-2 and 1099 filings with SSNs for past years. If no return filed for past tax year, it creates a Tax Module for the year that is missing the return and adds a TC140 to it.
2	The National Office examines the computer-generated TC140 to determine likelihood of revenue yield, and if likelihood is low, adds TC598 satisfying transaction.	TC598	Manual		No	Yes		The revenue yield score is contained in the TDA COPYS field of the IMF, which stands for "Taxpayer Delinquency Account Collection Potential Yield Score".
3	A Central Authorization File (CAF) is added to the module based on previous year information. This allows the IRS to know who to begin sending notices out to.	TC960	Automatic		Yes	Yes		
4	The delinquent module is forwarded to the IRS Examination function using a TC424 automatically added by the computer if the return is more than one year delinquent and no more than two years delinquent.	TC424	Automatic		Yes	Yes		
5	A TC971 is entered in the module with a 971-CD of 611, and this generates a CP504 to the "taxpayer" demanding payment of an imputed sum that is usually completely fabricated out of thin air but is artificially high to scare the crap out of the person into paying a reduced amount.	TC971	Manual	CP504	Yes	Yes		
5	After possibly a long delay up to a year, the Examination function of the IRS adds a TC425 to reverse the TC424 and remove it from display in the IMF. The TC425 has a SOURCE field value of 24, indicating "Refusal to File Taxpayer Delinquency Investigation (TDI)". The Blocking code for natural persons is usually "200" indicating that a 1040X form is filed, thus adding to or changing the original SFR liability from zero to some arbitrary and high amount. This is an SFR and is completely unauthorized	TC425	Manual		Yes	Yes		The reversed TC424 is shown on the TXMOD report but not on the IMF Specific or Complete. On the TXMOD report, the letter "R" appears to the right of the 424 transaction, indicating that it was reversed.

#	Event	Code(s) (TC=Transaction Code)	Automatic/ manual	Notice(s)/ Letters sent	Applies to who?		Authorities and references	Comments
					Self- employed person with no W-2s or 1099s	Employed person with W- 2s or self- employed with 1099s		
	by law. It also amounts to computer fraud if done on people but is perfectly legal on businesses.							
6	An examination is conducted by the IRS Examination function. This is indicated by a TC420 transaction in the Master File.	TC420	Manual		Yes	Yes		No liability is assessed.
7	The output of the examination is the addition of an SFR (TC150) and a TC570 on the same date. The TC570 indicates an additional liability is pending or credit hold. The TC150 does <u>not</u> appear in the transaction list, but does appear at the start of the Tax Module Portion of the IMF. The Master File then goes into automatic mode and is handled by the computer, which subsequently sends out a series of harassing and untrue letters.	TC150 TC570	Manual		Yes	Yes	26 U.S.C. §6020(b) 23C Assessment form	
8	A letter 1862 is mailed out to the alleged “taxpayer” during the next week and on the next cycle.		Automatic	LTR1862	Yes	Yes		Because the Letter 1862 that is sent out is sent automatically under computer control, then if it is responded to, usually the response will be ignored.
9	Next, a 90-Day letter, also called a Notice of Deficiency (NOD), is sent out, indicating that there are 90 days to pay the amount due or go into Tax Court to dispute.	MF STAT=3	Automatic	LTR3219/90-day letter	Yes	Yes	26 U.S.C. §6212	Note that Tax court is only for “taxpayers”. Those who are not “taxpayers” have to go into district court.

5.6.4 How to Identify the DLN of a tax return⁴

When the IRS prepares an illegal Substitute For Return (SFR) on you, it is important to be able to determine the Document Locator Number (DLN) of the return so that you can do a Privacy Act request to obtain the SFR and all supporting documentation as evidence of the fraud. This section will tell you how to do that.

The ideal source for determining the DLN of the return is an up-to-date transcript of the account. However, you can usually rely on the DLN printed on a computer generated notice if it is no more than two or three weeks old.

When analyzing a transcript use the transaction codes, the "X" indicator denoting refile DLNs, and the document code and blocking series to decide where the original return is filed. Transaction Codes 150, 29X, 30X and 421 with 6XX blocking series, are the only codes involving returns. An "X" shown on the transcript to the far right of the DLN indicates that DLN is the refile DLN (or Control DLN) and the original return will ordinarily be found attached to that document. If an account has several DLNs with an "X" indicator, the last one on the transcript will be the refile DLN. If the DLN on a retention register has a "D" indicator then the return has been destroyed.

There are some instances where you also need to look at the document code and blocking series of the DLN to determine whether or not the original return is attached. Document Code 47 identifies an Examination adjustment and is used for TC 30X. Document Code 54 identifies a data processing adjustment and is used for TC 29X; and Document Code 51 identifies transactions transferred into the Master File (for example, prompt or quick assessments).

The following chart can serve as a guideline to help determine which refile DLNs will have original returns attached. Note: If the return cannot be located under a current refile DLN, research a Master File transcript or IDRS for a possible prior refile DLN. Request the return again using the prior refile DLN.

Table 5-3: Refile DLNs which have returns attached

<i>Doc. Code</i>	<i>Blocking Series</i>	<i>Original Returns Associated</i>
47	000-999	Original/ELF/SFR
47	100-199	No Return
47	200-299	No Return/BRTVU/RTVUE/MACS print
47	600-699	Original/ELF/SFR
47	760-769	Copy/BRTVU/RTVUE Print
47	780-789	No Return
47	790-799	Copy/BRTVU/RTVUE Print
47	900-999	Copy of Return
51	000-099	Without Original
51	100-159	With Original
51	160-199	With Original (941M or 720M)
51	850-899	With Original
52	ALL	Without Original
54	000-099	With Original
54	100-129	Without Original—BMF
54	130-139	With Original—BMF
54	140-149	Without Original—BMF
54	150-179	Without Original
54	180-198	With Original
54	199	Without Original
54	200-289	Without Original
54	290-299	Without Original—BMF With Original—BMF
54	300-309	With Original
54	310-389	Reserved
54	390-399	Without Original—BMF
54	400-499	Without Original
54	500-519	With Original—IMF Without Original—BMF
54	520-539	With Original—IMF With Original—BMF

⁴ Adapted from *IRS Document 6209*, section 4.14.

Doc. Code	Blocking Series	Original Returns Associated
54	540-589	With Original—IMF Without Original—BMF
54	590-599	With Original
54	600-619	Without Original—BMF With Original—IMF
54	620-629	With Original—BMF
54	630-639	Without Original—BMF
54	640-649	With Original—IMF
54	650-699	With Original
54	700-779	With Original
54	780-799	Without Original
54	800-909	With Original
54	910-919	Without Original
54	920-929	With Original
54	930-939	Without Original—BMF
54	930-939	Without Original—BMF
54	940-949	Reserved
54	950-979	With Original
54	980-989	Without Original
73	900-999	With Original

* Disposal Codes 07, 11, 12—appeals transfers

5.6.5 Identifying who did Illegal SFRs and getting the assessment documents

It is very important to be able to obtain detailed information about illegal Substitute For Returns in order to protect yourself against unscrupulous agents who are violating the law. Below are some resources that are helpful:

1. *IRS Freedom of Information Act Request, Form #03.014.*
<http://sedm.org/Forms/FormIndex.htm>
2. *IMF Decoding Freedom of Information Act Requests, Form #03.015.* FOIA #2 requests TXMODA reports and FOIA #3 requests Substitute For Return documentation.
<http://sedm.org/Forms/FormIndex.htm>
3. *MF Decoder Situational FOIA #S02:* IRS Created a Substitute For Return.
4. *MF Decoder Situational FOIA #S03:* IRS Assessed you with a tax or penalty liability
5. *MF Decoder Situational FOIA #S11:* Revenue Agent Information. Allows you to obtain detailed agent information about the assessment officer.

How can we find out more about this illegal SFR so we can get it fixed? The first thing we must do is send off Situational FOIA #2 generated automatically by MF Decoder will request supporting documents that describe the Substitute For Return. These documents include such things as:

1. Form 5344: Examination Closing Record.
2. Form 4549: Income Tax Examination Changes
3. Form 895: Notice of Statute Expiration
4. Form 1902E: Report of Individual Income Tax Examination Changes
5. IRS 6020(b) Assessment Case File
6. Form 5604: Section 6020(b) Action Sheet
7. Form 1085(DO) or 1616(DO)
8. Document 6469, Expedite Processing Cycle
9. Form 3198: Taxpayer does not have a TIN
10. Form 5345: Examination Request Master File
11. "SFR RTF": this is the Dummy return that the IRS mistakenly calls a Substitute for Return (SFR). You can request this using IRS form 4506.
12. IRS Form 13496: 6020(b) Certification
13. IRS Form 5606: Work Papers Cover Sheet

Usually, Situational FOIA #S02 returns nearly all the information you need to find out the identity of the person who did the illegal SFR. If it doesn't, then we must examine the Transactions section of the IMF. Look for all TC420's, which are

examinations. Do a Privacy Act request for the Document Locator Number (DLN) associated with the examination if you want more information. The instructions for doing this are contained in the previous section or section 4.14 of *IRS Document 6209* entitled "How to Identify the DLN of the Return", which will tell you how to determine the DLN of the return.

If you want to find out who prepared the illegal SFR and the above documents returned by the IRS do not contain information about his or her identity, you will also need to ask for a copy of the TXMOD report. MF decoder Initial FOIA Request #102 does this automatically. This shows the Employee Number of the IRS employee who prepared the SFR. The next step after that is to do a FOIA for the legal name and contact information for this person. Below is a copy of the portion of the TXMOD report showing who did the illegal SFR. The illegal SFR is shown with a blue solid box around it. The blackened area is where the SSN goes, which we have redacted for privacy protection:

Figure 5-4: TXMOD Sample Report showing illegal SFR

Station Name: FRS024WA2463554 Date: 01/16/2004 Time: 10:57:44 AM

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TXMODA [REDACTED] MFT>30 TX-PRD>200012 PLN-NUM> NM-CTRL>SAND
960 07252002 0.00 200232 93277-607-00339-2 MF-CAF-CD>1
971 09072002 0.00 200238 29277-652-68342-2 971-CD>611
424R 03262003 0.00 200314 29277-085-20000-3 SOURCE-CD>24
                                SPCL-PROJ>021
                                PBC>298 SBC>00000 EGC>5240
595 04142003 0.00 200314 29249-085-20000-3
570 05052003 0.00 200317 29210-088-25442-3
420 04242003 0.00 200318 29277-114-00000-3
                                PBC>298 SBC>00000 EGC>5240
961 12232003 0.00 200353 88277-757-00759-3
-----CONTROL BASE AND HISTORY INFORMATION-----
C# STATUS ACT-DT ACTION-EMP ACTIVITY RCVD-DT ASSIGN-TO CAT ORG F S
01 M 07112002 0469458748 FRIVMAIL 07082002 0469401111 AUDT G
M 09032002 0469458300 L.SCOTT 07082002 0469401111 AUDT G
M 12232002 0469458255 L.SCOTT 07082002 0469447200 AUDT G
M 03212003 0469447200 IRP/SFR 11042002 0469408888 AUDT G
M 04292003 0469458300 REASSIGN 11042002 0462600000 AUDT G
A 05122003 0462630717 L1862 05122003 0462630717 AUDT G
A 12092003 0469504352 90DAY-11/7 05122003 0462630717 AUDT G
02 A 11042002 0465325534 37352 10242002 0465300120 TDIS G
C 11222002 0465630687 2FRIVFLR 10242002 0465300120 TDIS G
H 07112002 0469458748 MOD UPDATE R
Employee #7917150113 Page 002 of 003 PAGE 003

```

From the above, it is evident that IRS Employee # 0469447200 did the illegal SFR, because he or she is listed as the "ACTION-EMP", which is the action employee or supervisor of the "ASSIGN-TO" employee. The breakdown of this Employee Assignment Number is as follows, extracted from the Fields form of the Master File Decoder under the field named "Employee Assignment Number":

Table 5-4: Breakdown of employee number

<i>Digit(s)</i>	<i>Meaning of subfield</i>	<i>Field in MF Decoder</i>	<i>Value</i>	<i>Meaning</i>
1 to 2	Service Center or District Office	DO/SC	04	New England
3 to 5	Organization Function	ORG	694	Reserved
6 to 10	Individual Employee Number		08888	Employee Number 8888

The person above on whom the illegal SFR was done resided in Sacramento. Apparently, when the IRS is doing something it knows is illegal, it makes sure the employee doing it is as far away as possible and outside the jurisdiction of the state that the affected party resides in, so that suing them in state court becomes problematic. Scoundrels!

You can use the Freedom of Information Act to obtain information about the errant IRS employee as follows:

1. You can FOIA for the personal information about the specific employee number by sending a short FOIA request with a copy of the TX MOD report that identifies the offending IRS employee.
2. You can FOIA the Disclosure Office at the specific District Office where the employee is and request a copy of the IRS Form 5873 that the employee filled out, along with the list of authorized IDRS Users at that district office. Each one of these users must submit an IRS Form 5873 in order to be granted an IDRS account, as required by the IDRS Security Handbook. See the description of IRS Form 5873 on page F-62 of IRS Document 7130 for information about the requirement for all IDRS users to fill out this form.

If you try to use the Freedom of Information Act to obtain information about the above designated agent, the IRS may give you trouble. No big deal. Simply file a discovery lawsuit in Federal District court in forma pauperis, so you don't have to pay the \$150 filing fee, and then compel them to give you the information you need.

In any event, we've given you enough information in this section to make you dangerous to the IRS agent scum who did the illegal SFR on you. Open season on your favorite IRS agent, folks!

5.6.6 Filing criminal complaints against IRS agents who do illegal SFR's

If you would like a criminal complaint that you can file against a rogue agent who did an illegal SFR, we recommend the following form on our website:

Criminal Complaint in Connection with IRS Notice of Deficiency, Litigation Tool #08.006
<http://sedm.org/Litigation/LitIndex.htm>

5.7 Computing penalties and interest amounts on transactions

Both the IRS and the accounting industry use a special program called Tax Interest made by a company called TimeValue software. This program is used to compute accumulated penalties and interest and it takes into account the variable interest rates over any period of time going back many years. You can buy this program from the weblink below:

Time Value Software: <http://www.timevalue.com/>

In many cases, however, the IRS will pull their penalty or interest assessment out of their butt and hope you don't question it or ask them to prove it is right. In order to avoid controversies, they will make it artificially high and then give you a break if you don't argue with them, which puts the amount where it would have ended up to begin with.

5.8 Common pitfalls to avoid in decoding of Master Files

There are four main types of Master Files that the IRS maintains:

1. Information Return (IRMF). This file records only Information Returns filed on third parties, such as W-2 and 1099 forms.
2. Individual Master File (IMF). This file records Tax Class 2 – Individual, Fiduciary and Partnership Form 1040 series “income tax” returns.
3. Business Master File (BMF). This file records only business returns from entities possessive of Employer Identification Numbers who are paying employees.
4. Non Master File (NMF). This file records information that for varying reasons is not to be processed on any of the above specific Master Files and can have all kinds of different tax classes in the base.

These databases are literally “accounts receivable;” “inventory control;” and account histories. The information from these Master Files: is accumulated for a variety of accounting reports; tracks the money; describes the physical location of the hardcopy document; and reflect all agency actions taken on the account.

It should be noted that each type of master file has it’s own codes and manuals to define and explain how the system works and why. The codes for these systems are not interchangeable. Codes for NMF cannot be used on IMF; they most likely have different definitions. Example: A document code 10 on NMF means a Form 1040; on IMF the document code 10 means a fully paid Form 1040A; Big, big difference. Can this be proven? Sure. Request an IMFOLT and it will show the Form 1040A; and the document code in the DLN will be a 10; and look in the LEM 3, it shows document code 09 as “other than full paid” Form 1040A and 10 as “full paid” Form 1040A. LEM means Law Enforcement Manual.

We cannot stress this enough! You cannot use a NMF manual or segment of a manual to define the codes on an IMF. We defy those claiming otherwise to show me in PRINT by the IRS where these codes are interchangeable. We are not interested in theories, claims or conspiracy concepts... We want to be shown in writing from the IRS and published by them; where the codes used on the various databases are interchangeable. We have never found such a document or publication and we’ve looked for several years. It cannot be done. You as a user of the MF Decoder program should demand to see the same PROOF that NMF codes can be put on an IMF. Theories be damned folks. We are compelled in a court or before the agency to provide documented and credible evidence; we have failed miserably to perform. This type of claim creates major harm to our claim for a remedy.

Many of the codes which appear in any one of the above types of master files are master file specific, meaning that they have a meaning which is SPECIFIC to that particular type of master file. Among the fields which have a master file specific meaning include:

1. The Document Code (DC), which is digits 4 and 5 of the Document Locator Number (DLN), counting left to right.
2. The Blocking Series (BS), which is digits 9 through 11 of the Document Locator Number (DLN), counting left to right.
3. Transaction Codes (TC). Transaction codes within the IMF have an entirely different meaning than those found in the BMF.

The Fields form of the MF Decoder database has a column to indicate which master file that a specific value within a field relates to. You should be careful to make sure that you are using the correct type of master file code value when using this form.

Now that you have some idea how the computer system works, we will go to the actual codes on the transcripts and some common misconceptions that many people make about the meanings of specific codes on the IMF.

1. Misinterpretation of Narcotics codes: This misinterpretation generally stems from an MF STAT 03 with 5 indicator. The Master File Status codes have dual definitions. They can be either from Master File itself or from IDRS. You can validate this by simply looking in the IRS Document 6209 for the Master File Status codes and read the text just above definitions. The ‘02’ and ‘03’ codes have an ‘*’ which takes you to a subscript stating they have dual meanings. If the Master File shows a Taxpayer Delinquency Inquiry – Investigation (TDI) or Taxpayer Delinquency Account (TDA) the MF STAT codes are IDRS codes. Now the real fun begins. For the exotic TDA and TDI definitions to accrue there must be a transaction code (TC) 148 with specific indicator entered on the IMF for each IDRS MF Stat code. Unless you have obtained the specific documents relating to the entry you have no way of validating any claim regarding Narcotics or anything else. It is that simple folks. Absent the transaction code 148 with indicator, the MF STATs follow the ordinary definitions provided and merely identify the various computer paragraph notices sent out pursuant to the Inquiry (CP 515) and Investigation (CP 518). Remember for each exotic definition claimed there has to be a transaction code with that indicator. If your IMF has 4 of these MF STATs with dual definitions and your “translator” says each has an exotic

1 meaning, you need to find that number of TC 148's on your record; 1 each. The most common TC 148 indicator is the 2;
2 which denotes a "non-filer." RRA98 says the agency can identify the non-filer; although they can no longer refer to the
3 non-filer as an illegal tax protestor.

4 2. Exotic business claims: These stemmed from an old AIMS manual and were changed in 1992. Any provider still using
5 AIMS exhibits from older manuals... well... The codes were activity codes from the numeric range **530** and following.
6 In the 1992 AIMS manual the 530 and 501 series of definitions were switched. It doesn't matter why; what matters is the
7 agency did it. Why is not relevant! Consequently, what were exotic activities are now the "Total Positive Income"
8 delineators. Go figure.

9 3. Document, Blocking Series and Transaction Code: The IRS Document 6209 provides these codes for the IMF and in
10 some cases for the BMF and NMF. Each grouping by MF structure is denoted as separate and distinct one from the other.
11 If these codes were interchangeable the agency would have one set of codes and that would be it. The agency has
12 provided separate codes, because they are NOT interchangeable. We have looked at the Exhibits that several of these
13 'translator-decoders' use and the bulk of them consist of Non-Master File manuals or Non-Master File sections of the
14 6209. This is WRONG information.

6 MONITORING AND RESPONDING TO IRS ENFORCEMENT PROCEDURES

6.1 Introduction

The IRS enforcement process directly affects the content of your Individual Master File (IMF). It is important to be able to recognize all the manipulations that occur to the IMF in every major situation you are likely to encounter in order to ensure that it is being executed completely lawfully. IRS is required to diligently follow all of its own internal procedure whenever it engages in enforcement proceedings and when it doesn't, the enforcement action must be stopped and you have standing in federal court to stop it.

This chapter will therefore discuss each major type of enforcement proceeding, the applicable references, and what to look for in the IMF for each situation.

6.2 Fair Debt Collection Practices Act (FDCPA)

The Fair Debt Collection Practices Act, 15 U.S.C. Subchapter 5, 15 U.S.C. §1692 through 1692o, constrains all enforcement and collection activities of the Internal Revenue Service. This fact is corroborated by the following authorities

1. IRS Restructuring and Reform Act of 1998, Public Law 105-206, 112 Stat. 685, Section 3466:
<http://famguardian.org/Publications/IRSRA98/IRSRA98.htm>
2. Internal Revenue Manual, Section 4.19.17.1.2:
<http://famguardian.org/TaxFreedom/CitesByTopic/FDCPA-IRM4.19.17.1.2-20071130.pdf>
3. Management Advisory Report: No Violations of the Fair Debt Collection Practices Act Resulted in Administrative or Civil Actions, July 2001, Ref. Number 2001-10-081:
<http://famguardian.org/TaxFreedom/Evidence/Collection/TIGTARReportOnFDCPA.pdf>

The Fair Debt Collection Practices Act (FDCPA) imposes the following obligations upon the IRS in the context of all tax collection enforcement procedures:

1. 15 U.S.C. §1692g(c) says that even if you fail to respond to a debt collection notice, you do not forfeit your rights.

TITLE 15 > CHAPTER 41 > SUBCHAPTER V > § 1692g
§ 1692g. Validation of debts

(c) *Admission of liability*

The failure of a consumer to dispute the validity of a debt under this section may not be construed by any court as an admission of liability by the consumer.

2. 15 U.S.C. §1692b(1) requires IRS employees to positively identify themselves with their full legal name.
3. 15 U.S.C. §1692d prohibits harassment or abuse.
4. 15 U.S.C. §1692e prohibits false or misleading statements.
5. 15 U.S.C. §1692f prohibits unfair practices.
6. 15 U.S.C. §1692g(b) requires the debt collector to provide evidence verifying the existence of the debt. In the case of a tax collection, this evidence would consist of all of the assessment documents.

We strongly suggest sending the following forms to the IRS when they are engaging in tax debt collection against you in order to obtain verified proof under penalty of perjury of the existence of a lawfully assessed liability. If the agent does not provide the evidence of lawful debt demanded within 30 days, then under the FDCPA, they must drop their collection. If they don't drop it, you can sue them under 26 U.S.C. §7433 or the Fair Debt Collection Practices Act.

1. Demand for Verified Evidence of Lawful Federal Assessment, Form #07.304
<http://sedm.org/Forms/FormIndex.htm>
2. Demand for Verified Evidence of Lawful State Assessment, Form #07.204
<http://sedm.org/Forms/FormIndex.htm>

3. *IRS Freedom of Information Act Request*, Form #03.014
<http://sedm.org/Forms/FormIndex.htm>
4. *IMF Decoding Freedom of Information Act Requests*, Form #03.015
<http://sedm.org/Forms/FormIndex.htm>

6.3 Specific Enforcement Procedures

6.3.1 Failure to File Criminal Prosecution

Places to look for filing requirements in the IMF include the following:

1. IRS System of Records 24.029 says the filing requirement must be posted to the entity section. There is no filing requirement in the IMF. See:
http://fanguardian.org/TaxFreedom/LegalRef/FR_IRS_Records_Systems_2001-12-10.pdf
2. On the BMF, there is an FR (“Filing Requirement”) field which indicates the filing requirement. Why is it in the BMF but NOT the IMF? The reason is that there is no Filing Requirement for individuals.
3. The “COND” field on the IMF indicates the condition of the account. This may be helpful in determining whether there is a requirement to file. The codes are:
 - 3.1. E—Even
 - 3.2. B—Balance Due
 - 3.3. C—Credit Elect
 - 3.4. R—Refund

It may be of interest to the reader that at least one person prosecuted for Failure to File under 26 U.S.C. §7203 relied upon the content of the MFR and was exonerated by a jury of his peers. That persons’ name was Lloyd Long, who was defended by Larry Becraft in 1993.

6.3.2 IRS Litigation

When the IRS litigates liabilities associated with a particular year, the “FZ” field within the module has a “-W” added to it and TC 520 usually appears in the transaction section, which means:

“IRS Litigation Instituted”

As soon as litigation is ended, the “-W” freeze code is removed and TC 521 appears in the IMF for the appropriate year.

6.3.3 Examination Procedures

Examination of a persons’ Individual Master File (IMF) occurs usually when there is a disparity between the amount of taxes paid and the amount withheld. Examinations usually follow the sequence below:

1. A Transaction Code (TC) 424 appears in the IMF, which is then immediately followed by TC 425. The TC 425 causes the original TC 424 to be removed from the IMF. The TC425 means the following:

Reversed TC 424 (Delete TC 424 to hidden NMF developed SFR)

2. A couple weeks later, MF Stat Code 06 posts to the IMF, which means:

*IDRS in delinquency status. **NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators following the Status Codes. (See Sec. 11 for a definition of these indicators)*

- IRM 3.13.36.30.6, Item 4 says the MF Stat Code 06 is an acceptable reason for nonfiling.
3. In about a week, TC 420 shows up in the IMF, indicating that an Examination has been performed by the Examination Branch.

4. Two weeks later, a TC 150 appears in the IMF that says “SFR” next to the transaction code. This is a dummy return that opens a new tax module for the year in question so that a liability can be assessed against the module. About the same time, TC 570 is usually also posted to the IMF, indicating “Additional liability pending and/or credit hold”. The only transactions that can be used to open a new module are what is called “Satisfying Transactions”. The SFR 150 is NOT a “Satisfying Transaction” according to IRM 3.13.36.30.6, Item #3. This SFR is created using the following procedures:
 - 4.1. The Non Master File (NMF) is used to manually create a Substitute For Return (SFR). The Document Locator Number of the SFR 150 contains Document Code 10, indicating IRS Form 1040A. The 1040A, in turn, is an “automatic” return, and this return can be prepared only under the authority of 26 U.S.C. §6014, in which the “taxpayer” gives consent to the IRS to prepare a return on his or her behalf.
 - 4.2. The NMF transaction is then imported into the IMF manually. This importation of the SFR transaction usually occurs via one of the following method:
 - 4.2.1. Manually initiated merge from NMF to IMF.
 - 4.2.2. Retentions Register using TC 370.
 - 4.2.3. Posting of TC 595, which updates the FRC (Filing Requirement Code) code to zero. This zero value means not required to file.

WARNING: If you FOIA for the NMF records that were used to create the fraudulent SFR, IRS Internal Revenue Manual prohibits IRS personnel from disclosing these records. This is discussed earlier in section 5.4.2.4.
5. The Examination branch assesses the “taxpayer” with a liability using I.R.C. §6020(b) procedures. All of the following forms are produced during the examination:
 - 5.1. Form 886-A: Explanation of Terms
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm886-A.pdf>
 - 5.2. Form 1040: Substitute For Return (SFR)
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm1040SFR-040927.pdf>
 - 5.3. Form 3198: Special Handling Notice
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm3198.pdf>
 - 5.4. Form 4549: Income Tax Examination Changes
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4549.pdf>
 - 5.5. Form 4700: Examination Work Papers
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4700Example-040927.pdf>
 - 5.6. Form 5344: Examination Closing Record
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm5344.pdf>
 - 5.7. Form 5546: Examination Return Charge-Out
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm5546Example-040927.pdf>
 - 5.8. Form 5564: Notice of Deficiency Waiver
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm5564Example-040927.pdf>
 - 5.9. Form 5600: Statutory Notice Worksheet
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm5600Example-040927.pdf>
 - 5.10. Form 12616: Correspondence Examination History Sheet
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm12616Example-040927.pdf>
 - 5.11. Form 13496: IRC Section 6020(b) Certification
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm13496Example-040927.pdf>
6. A few days later, IRS Letter 1862: “30-day letter” mandated by 26 CFR §601.105 is mailed to the “taxpayer” containing all the following documents:
 - 6.1. IRS Form 4089: Notice of Deficiency-Waiver. This form summarizes all the liabilities for all years affected by the examination and asked you for a signature.
 - 6.2. IRS Form 4549: Income Tax Discrepancy Adjustments. The form lists changes for all years affected by the examination.
 - 6.3. IRS Form 886-A: Explanation of Items. This contains a printout of several pages explaining the changes in the IRS Form 4549.
7. A TC 494 is then posted to the IMF and a 90-day Notice of Deficiency letter is sent out, which is described starting in the next section.
8. After the 90 day period, a TC 300 then is added to the IMF, which is additions to tax, by the examiner. Underneath that record, you will see Disposal Code (DC) value of 8 through 12. These codes are found in IRS Doc. 6209, Chapter 12. The DC codes describes your response to the 90-day letter.
9. A TC 421 is then posted to the IMF, which indicates closing of the examination.
10. 60 days after the finalization of the tax court if you default on tax court, the Notice of Lien will or may be issued.

6.3.4 Notice of Deficiency Procedures

A Notice of Deficiency (NOD) is an assessment done by the IRS against a “taxpayer” when it has determined that the “taxpayer” underpaid the amount due. Notices of Deficiency procedures are described in IRM Section 4.14. A notice of deficiency, also called a “statutory notice of deficiency” or “90-Day Letter,” is the Commissioner’s determination of a taxpayer’s income, estate, gift or certain excise tax deficiencies sent to the taxpayer by certified or registered mail.

Notices of Deficiency are issued under the authority of 26 U.S.C. §6212(a). The issuance of a statutory notice of deficiency begins the process. A taxpayer that does not agree with the adjustments may file a petition with the Tax Court within 90 days from the notice date (150 days if the notice is addressed to a person outside the United States). See Levy v. Commissioner, 76 T.C. 228 (1981). Generally, notices addressed to APO (signifying military mailing) addresses are considered outside the United States. See Brown v. Commissioner, 78 T.C. 215 (1982), acq. 1982–2 C.B. 1. See IRM 4.14.1.6.2.10. A notice of deficiency may be issued when the:

1. Expiration of the statute of limitations is imminent and no extension can be obtained,
2. Taxpayer does not file a valid protest in response to a 30-day letter or fails to respond to a 30-day letter, or
3. Taxpayer requests the issuance of the notice in order to petition the case to the Tax Court.

The following entities within the IRS may issue Notices of Deficiency: Appeals Team Managers and Appeals Team Case Leaders (as to their respective cases); Large and Mid-Size Business (LMSB) Territory Managers; Small Business/Self-Employed (SB/SE) Field Directors: Accounts Management and Submission Processing; Campus Department Managers in SB/SE Compliance Services; SB/SE Compliance Field Territory Managers; SB/SE Technical Services Revenue Agent Reviewers GS-12 and Tax Compliance Officer Reviewers GS-09; Tax Exempt/Government Entities (TE/GE) Reviewers GS-12; Wage & Investment (W&I) Directors: Accounts Management, Field Compliance Services and Submission Processing; W&I Territory Managers can prepare, sign and send a notice of deficiency (Servicewide Delegation Order 4-8, formerly Delegation Order 77). See IRM 4.14.1.8, Signing and Dating the Notice of Deficiency, and IRM 4.14.1.24.4, Authority for Agreement to Rescind, below for authority to rescind notices of deficiency which have been issued.

The NOD process is summarized as follows:

1. An examination of the IMF occurs, reflected by TC 420 in the IMF, indicating.

“Examination Indicator (persons with federal nexus only)”

2. An IRS Letter 1862 is issued to the “taxpayer” containing a proposed assessment report. This letter is required by 26 CFR §601.105(c)(2). The recipient must respond in 30 days or else the assessment becomes permanent and is defaulted to. This letter is supposed to have IRS Form 12153 Collection Due Process hearing request attached. See the following for a sample:

<http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR1862SC-CG.pdf>

3. If the recipient of the Letter 1862 does not respond to the notice, a Statutory Notice of Deficiency (SND) is issued containing the penalty and tax assessment listed in the original 1862 report. This notice is issued as any of the following and is sent via registered mail:

- 3.1. IRS Letter 531(DO). See the following for a sample:

<http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR1862SC-CG.pdf>

- 3.2. IRS Letter 3219. See the following for a sample

<http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR3219.pdf>

4. A TC 494 posts to the IMF by the examiner, meaning:

“Notice of Deficiency”

5. The “taxpayer” has 90 days to respond to the Notice of Deficiency (NOD).
 - 5.1. He may either file a petition in U.S. Tax Court within 90 days and not have to pay anything, or . . .
 - 5.2. He may file a petition in U.S. District Court and pay the full amount due. This is called the “Full Payment Rule”.
 - 5.3. If no response is provided by the “taxpayer” to the SND, the assessment becomes permanent and collection enforcement follows. Administrative Notices of Lien and Notices of Levy are then issued.

11. After the 90 day period, a TC 300 then is added to the IMF, which is additions to tax, by the examiner. Underneath that record, you will see Disposal Code (DC) value of 8 through 12. These codes are found in IRS Doc. 6209, Chapter 12. The DC codes describes your response to the 90-day letter.
12. A TC 421 is then posted to the IMF, which indicates closing of the examination.
13. 60 days after the finalization of the Tax Court if you default on tax court, the Notice of Lien will or may be issued.

Notices of Deficiency cannot be issued any later than three years from the filing of a tax return pursuant to the Assessment Statute Expiration Date (ASED) documented in 26 U.S.C. §6501(a). We have noted the following violations of law in the IRS Notice of Deficiency procedures:

1. TC 494 is not properly posted to the IMF at the time the Notice of Deficiency is issued. If this happens, the Notice of Deficiency is functioning essentially as a “proposed assessment”. This was confirmed by the IRS itself when they spoke to the GAO:

“In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead, IRS prepares substitute documents that propose [not MAKE] assessments. Although IRS and legislation refer to this as the substitute for return program, these officials said the document does not look like an actual tax return.”
[Government Accounting Office Report GAO/GGD-00-60R, p. 1, Footnote 1;
SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]

“[IRS] Customer Service Division official commented on the phrase ‘Substitute for Return.’ They asked us to emphasize that even though the program is commonly referred to as the SFR program, no actual tax return is prepared.”
[Government Accounting Office Report GAO/GGD-00-60R, p. 2;
SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]

- 26 U.S.C. §6201 says the assessment is made from the return filed by the taxpayer or the secretary filed return.
2. They may bypass the Letter 1862 30 day letter and go straight to the Notice of Deficiency. They will do this to avoid having to offer an examination or justify their assessment. This violation of the procedures is easily challenged and judges frequently dismiss the Notice of Deficiency because the 30 day letter is not sent.
3. They may omit the IRS Form 12153 from the envelope containing the Letter 862 so that they can avoid having to offer the collection due process hearing.
4. They may mail the 1862 letter at the eleventh hour so that you cannot respond within the 30 days allotted with the IRS Form 12153. They do this to avoid having to offer the Collection Due Process hearing.
5. In some cases, the IRS may try to illegally disregard the ASED and do an illegal assessment well beyond the maximum three years from the date of filing of the information returns.

We prevent items three and four above from happening by including an ADVANCED request for a Collection Due Process Hearing in the following mandatory form that Members must send into the IRS:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.008
<http://sedm.org/Forms/FormIndex.htm>

Those who are victim of these illegal Substitute For Return assessments should challenge them because they are not permitted by statute, and certainly not against a “nontaxpayer”. For further information on detailed Notice of Deficiency (NOD) procedures and Substitutes for Return, please read:

1. [26 U.S.C. §6212](#): Notices of Deficiency
2. [26 U.S.C. §6501](#): Limitations on Assessment and Collection
3. [26 U.S.C. §6020\(b\)](#): Returns Prepared For or Executed by the Secretary
4. 26 CFR §601.105(c)(2): Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
5. Why the Government Can’t Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>
6. Sample IRS Letter 1862:

- 1 <http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR1862SC-CG.pdf>
- 2 7. Sample IRS Letter 531(DO): Notice of Deficiency
- 3 [http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR531\(DO\).pdf](http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR531(DO).pdf)
- 4 8. Sample IRS Letter 3219: Notice of Deficiency
- 5 <http://sedm.org/SampleLetters/Federal/Letters/IRS-LTR3219.pdf>
- 6 9. IRM Section 4.14: Statutory Notices of Deficiency
- 7 <http://www.irs.gov/irm/part4/index.html>

6.3.5 Delinquent Return Queries

Delinquent Return Procedures are initiated when the following conditions have been met in a person's IMF:

1. The DIF (DIscriminant Function) meets an undisclosed criteria.
2. Nonzero information returns have been filed against an SSN or TIN for which there is no corresponding tax return filed, and the amount exceeds a specific threshold.

When an IMF account has been selected for Delinquent Return Procedures, the following evidence normally appear in the Individual Master File:

1. Transaction Code 140 appears in the IMF under the year in question, which means "IRP Delinquency Inquiry".
2. Shortly thereafter, MF Stat Code 02 appears under the module, indicating that a CP-515 Notice was mailed to the "taxpayer". There is no Status Indicator under the MF Stat section for this entry.
3. About a month later, MF Stat Code 02 again appears with a StatusIndic set to 1, indicating the following:

"IDRS has sent first delinquency notice (Form CP 515 I/B, CP403 EP, CP 411 EO)"

The Memo field of the MF Stat section usually also indicates "NOTICE AO-" and a two digit number, which is the office that then mailed an IRS notice CP-515 to the "taxpayer".

4. Another month passes, and then another MF Stat Code 02 appears, but this time with StatusIndic set to 7, indicating the following:

"IDRS in TDI status. ACS TDI issued for this module."

5. Two months later, a Transaction Code (TC) 424 appears in the IMF, which is then immediately followed by TC 425. The TC 425 causes the original TC 424 to be removed from the IMF. The TC425 means the following:

"Reversed TC 424 (Delete TC 424 to hidden NMF developed SFR)"

6. A couple weeks later, MF Stat Code 06 posts to the IMF, which means:

*IDRS in delinquency status. **NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators following the Status Codes. (See Sec. 11 for a definition of these indicators)*

IRM 3.13.36.30.6, Item 4 says the MF Stat Code 06 is an acceptable reason for nonfiling.

7. In about a week, TC 420 shows up in the IMF, indicating that an Examination has been performed by the Examination Branch.
8. Two weeks later, a TC 150 appears in the IMF that says "SFR" next to the transaction code. This is a dummy return that opens a new tax module for the year in question so that a liability can be assessed against the module. About the same time, TC 570 is usually also posted to the IMF, indicating "Additional liability pending and/or credit hold".

If you would like tools useful for defending yourself against delinquent return procedures, please refer to the following:

1. Legal Requirement to File Federal Income Tax Returns, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Enforcement Authority Within States of the Union, Form #05.032-proves that the IRS has no enforcement authority within states of the Union.

<http://sedm.org/Forms/FormIndex.htm>

3. Why I Am Not Legally Liable to File Affidavit, Form #07.103-attach to your response to IRS demand to file notices such as CP-515 to CP-518.

<http://sedm.org/Forms/FormIndex.htm>

6.3.6 Criminal Investigations

When IRS criminally investigates a “taxpayer”, the following symptoms typically appear in the Individual Master File (IMF):

1. When the investigation begins, a Transaction Code of 914 appears in the IMF for the year subject to investigation.
2. The CRINV field is changed to indicate “Z”, which means:

“Recommended to IRS Criminal Investigation Division (CID) for criminal investigation.”

3. A freeze is usually put on the account for that year, whereby the FZ field indicates a “-Z”, meaning:

“Unreversed TC 914 posting”

4. When the Criminal Investigation is ended, TC 912 usually posts to the IMF.
5. The FZ field has the “-Z” removed.
6. The CRINV field has the “Z” removed.

6.4 Administratively Defending Yourself Against Illegal Tax Collection or Enforcement

If you would like tools, tips, and techniques to administratively prevent illegal enforcement by federal or state tax authorities, we recommend the following resources in descending order of value:

1. Federal Response Letters-canned response letters for common federal collection notices
<http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>
2. SEDM State Response Letters-canned response letters for common state collection notices
<http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm>
3. SEDM Forms Page-extensive collection of fillable Adobe Acrobat forms useful in responding to administrative collection notices.
<http://sedm.org/Forms/FormIndex.htm>
4. SEDM Liberty University-learn about law, citizenship, taxation
<http://sedm.org/LibertyU/LibertyU.htm>

6.5 Litigating to Punish or Stop Illegal Tax Collection or Enforcement

If you would like tools, tips, and techniques to use in court to prevent illegal enforcement by federal or state tax authorities, we recommend the following resources:

1. Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002
<http://sedm.org/Litigation/LitIndex.htm>
2. SEDM Litigation Tools Page-extensive collection of free tools for use in litigating in defense of your rights in court.
<http://sedm.org/Litigation/LitIndex.htm>

7 WRITING IMF DECODING REBUTTAL LETTERS AND DECODING PROFESSIONALLY

7.1 Overview

At the conclusion of the IMF decoding process, you will almost certainly find that IRS records contain information about you that is completely false and inconsistent with your status and the information you have previously sent them. This is a very common experience and it is the main reason for doing an IMF decode in the first place. The IMF decoder will likely tell you that there are many things wrong with your records, but what means does the law provide to go about getting this false and in many cases fraudulent information removed or corrected? The answer is that you must write what we call an IMF Decode Rebuttal Letter and send it to several government organizations and demand that their records be fixed. We will give you a starting point in this section for preparing such a letter. The back of the manual, under section 9.3, also contains a sample/example automated Rebuttal Letter that we use, which is available as part of the MF Decoder Professional CD.

We will also discuss in this chapter the subject of using the skills you develop using the MF Decoder to decode professionally for others or simply to help friends and family members do their decodes.

7.2 Getting Educated well enough to prepare good rebuttal letters

We do not have a formal training or mentorship program to get people up to speed so they can write effective IMF Decode Rebuttal letters. However, here is a course of action we suggest for those who want to take this route, in the sequence that is recommended:

1. Read and understand at least chapters 3 through 6 of the [Great IRS Hoax](#) book. Read more if you have time.
2. Read and understand the [Tax Fraud Prevention Manual, Form #06.008](#) in its entirety. You can skim the last chapter, the forms.
3. Read and study all the materials in the SEDM [Liberty University](#).
4. Learn how to look up statutes, regulations, Supreme Court, and Federal District Court cases online. Practice until you are good at it. Use this page as a starting point to find reference websites to do the lookup. You might want to start with a section in chapter 5 of the [Great IRS Hoax](#) book and look up all the information in the section to convince yourself that you can do it.
5. Obtain our [MF Decoder Professional Edition CD](#).
6. Read the entire [MF Decoder manual](#).
7. Order your own IMF and decode it yourself using the program. Then print out an [MF Decoder report](#) showing the results.
8. Manually look up all the codes listed in your IMF using the [MF Decoder](#) report glossary at the end of the report as a guide along with all the electronic books on the CD-ROM.
9. Read sections 12 and 13 of our Tax Deposition Questions, Form #03.016, which cover several aspects of how Individual Master Files are falsified by the IRS. These questions are available at:
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

At this point, you are as ready as you can be to write effective, informed, and powerful rebuttal letters. You will also know more about federal taxation and taxation law than most attorneys who have been practicing in that area for decades.

7.3 Preparing yourself to do IMF decoding professionally

If you want to do IMF decoding professionally, then there are additional things you must do to properly educate and prepare yourself beyond that listed in the previous section. These things include:

1. Write your own rebuttal letter correcting what you think is wrong and then send it in to the IRS. Watch what comes back and try to improve upon their criticisms of your letter.
2. Find someone who is already doing IMF decoding and volunteer to work for them for three months. Don't poach their customers, but offer free services to help you come up to speed.
3. Find a network of freedom-minded people who need help. Offer to do it for a very low price. As you get better at it, raise your price. If you do a good job, referrals will start coming in.

7.4 Sample IMF Decode Rebuttal letter

The MF Decoder Pro CD includes a sample IMF Decoding Rebuttal Letter. We use this letter only as a starting point and typically expand considerably upon the content of Section 7 entitled “Rebuttal of False and Fraudulent Entries in my Individual Master File (IMF)”. Most of the skill and experience you will need to do good rebuttal letters will be applied to Sections 7 and 8 of the sample letter.

We have also taken the sample IMF Decode Rebuttal letter from the MF Decoder Pro CD and made it into an automated template, so that it fills in all the personal information about you. This can considerably accelerate preparation of the final rebuttal letter. This letter is included on the Master File Decoder Professional CD.

7.5 Underhanded IRS Responsive Tactics to Anticipate and Prevent in your IMF Decode Rebuttal Letter

We have been preparing IMF Decoding Rebuttal Letters for quite some time. Below is a list of the most common illegal and dishonorable tactics we have witnessed from the IRS in order to impede or delay correcting the records that they know they aren’t allowed to maintain on you and which you can prove are absolutely false and probably fraudulently so:

1. Quite often, they will try to claim that they are not able to amend “tax” records, and they will try to cite 26 U.S.C. §7852 as their authority, which they will try to claim prevents the amendment of “tax records”. However, Section 3 of the IMF Decode Rebuttal Letter quite plainly proves that what the IRS maintains, at least in the context of anything but federal corporations, is not a “tax” record as defined by the supreme Court. Instead, it is a “donation” record, and such records are entirely amendable. The IRS has even published procedures describing “how” to amend tax records in the Federal Register. See:

<http://famguardian.org/TaxFreedom/CitesByTopic/FOIA-31CFRPt1SpBApC.pdf>

Why on earth would the IRS publish information about how to amend IRS records under the Privacy Act in the Federal Register if amendment of such “donation” records was not authorized by the Internal Revenue Code and/or the Constitution? Beats us!

2. If you are currently the target of collection activity, they will delay providing the response until the collection response date is past. This deprives you of evidence needed to stop the illegal collection activity or rebut the claims they are making.
3. They will interpret the content of your letter so literally, that if even one letter of word of your request is incorrect in referencing a specific system of records or field, then they will pretend like the record or field doesn’t exist and deny your request. They could have just asked you if you meant something similar and did that, but they by no means intend to ever be helpful because quite frankly, they are at war against you, your property, and your rights.
4. If you send the rebuttal letter to the Treasury Inspector General for Tax Administration (TIGTA), they will try to deny that they have a responsibility to remedy the egregious falsification of your records and the persecution and harassment that results from it, even though they are the ONLY oversight agency responsible for ensuring that the IRS complies with the requirements of the law.
5. They will send a boilerplate response letter that doesn’t address any of the more important issues raised in the Rebuttal letter, and thereby defaults on the facts and law you bring up. When this happens, the best thing to do is send them a “Notice of Default” listing all the facts and law they failed to rebut and therefore agreed to. A good place to start for the list of unrebutted facts is the Affidavit of Material Facts found in section 5 of the original IMF Decode Rebuttal Letter you sent them.

As best you can, you should anticipate the above tactics and immunize yourself from them by writing the IMF Decode Rebuttal Letter in such a way as to prevent or impede such dishonorable, underhanded, prejudicial, and clearly illegal tactics.

7.6 IMF Decode Rebuttal letter assembly procedure

The procedure below describes a systematic, and rapid way to prepare an IMF Decode Rebuttal Letter using the template provided on the MF Decoder Professional CD:

1. Start Microsoft Word.

2. Set Microsoft Word to the “Low” macro security level.
 - 2.1. Select **Tools->Macro->Security** on the MS Word menus.
 - 2.2. Select the “**Low**” checkbox.
 - 2.3. Hit “**OK**”.
 - 2.4. Close Microsoft Word and restart it for the security settings to take affect.
3. Open the Rebuttal Letter Template provided with the Master File Decoder Professional CD.
4. Complete the worksheet provided at the beginning of the rebuttal letter for entering client data.
5. Hit “**Preview Letter**” to populate the letter with the client information automatically.
6. Ensure that all the personal information was properly filled into the letter by the macro that ran when you pushed the “**Preview Letter**”.
7. Add any additional Exhibits to the list of exhibits in section 1 of the letter entitled “INDEX OF MASTER FILE EXHIBITS”. The list of exhibits you provide should be based on the content of the MF Decoder report, which shows the exhibits relevant for each incorrect entry, plus any additional exhibits that are relevant from the Exhibit list included with the Master File Decoder Professional CD.
8. Complete Section 7, entitled “REBUTTAL OF FALSE AND FRAUDULENT ENTRIES IN MY INDIVIDUAL MASTER FILE”, by adding addition client-specific data derived from the IMF decode report printed by the MF Decoder.
9. Complete section 8, entitled “VIOLATIONS OF INTERNAL IRS PROCEDURES EVIDENCED IN MY IMF”, by adding additional client-specific data derived from the IMF decode report printed by the MF Decoder.
10. Check your rebuttal letter for spelling errors. Select “Tools-> Spelling and Grammar” from the Microsoft Word menu.
11. Select the Table of Contents at the beginning. Then hit the F9 key to automatically update the table to accommodate all your edits to the table.
12. After you have completely customized the letter, print it out by hitting the “**Print Letter**” button at the beginning of the letter.

This concludes the customization and printing of the IMF Decode Rebuttal Letter.

7.7 Decoding professionally for others

The MF Decoder is intended to be used by both individuals to do their own decoding and also by those who wish to do decoding professionally for others. Here are some features that make it ideal for use in decoding professionally:

1. You can enter as many Users into the system as you want and do decoding for hundreds of Users simultaneously.
2. MF Decoder is designed to be shared on a file server among multiple users simultaneously. Consequently, you can have a whole office full of professional decoders using the same database file to do decoding for multiple users simultaneously.
3. The Decode Status Report screen facilitates automated status reporting via email of the progress of decodes for all active Users/clients. This feature is available starting with version 1.88 and later of the program.
4. The automated Rebuttal Letter template file included with the MF Decoder Professional simplifies the process of preparing the decode rebuttal letters.
5. The reports built into the IMF Decoding screen are designed to considerably simplify the decoding process and integrate nicely with the automated rebuttal letter template we make available with the Professional version of the decoder.
6. The Exhibit library included with the professional version simplifies assembling exhibits to go with your decode rebuttal letters.

As you use the MF Decoder and develop skill in decoding your own files, you may wish to apply your new skills to decoding professionally. It is a rewarding endeavor that you can do part time, and we encourage everyone to do it who thinks they might have people who need help.

Some people have asked if we have a mentoring or affiliate program to facilitate the learning process for those who want to do decoding professionally. The answer, at this time is no, but this may change in the future.

8 IRS TACTICS TO WATCH OUT FOR DURING DISCOVERY

8.1 Overview

Typically, the IRS will try to get away with as much **EVIL** as both you and the Congress and a corrupted judiciary will let them allow, regardless of what the tax codes and laws say. The more ignorant you are of their techniques and devices, the more likely it is that they will try unethical and illegal tactics to conceal and evade the truth and responsibility for their actions. In a sense, they are like the spoiled little brat who gets away with whatever you let them, and the only limit to their misbehavior is the limit of your patience to tolerate it. Consequently, you should understand as much about your opponent as you can BEFORE you go to battle, and pick your battles very carefully.

In battles with the IRS, here are rules you should follow:

*"The Law and the Evidence are the Weapons;
the Courtroom the Battlefield,
The Judge is your Enemy,
your Lawyer is an Enemy Spy"*

The rules of engagement for both sides in this battle are as follows:

1. The mottos of your opponents, the DOJ/IRS, are as follows:
 - 1.1. *"Old age and treachery will always overcome youth and skill."*
 - 1.2. *"If at first you don't succeed, destroy any evidence that you ever tried."*
 - 1.3. *"Anything worth fighting for is worth fighting dirty for."*
 - 1.4. *"When you can't defend yourself from your enemy, then change the subject of discussion to divert attention of the jury away from the law and the facts and put it onto minutia." (the decoy approach)*
 - 1.5. *"If you look bad, then slandering your opponent with untruths and purchased witnesses is the only way to win."*
2. The evidence and the jury are the weapons and the DOJ/IRS will do as much as it can to manipulate and control and influence both. For instance, they will:
 - 2.1. Ask the jurors for the Social Security Numbers before jury selection and then check their tax files and tried to intimidate them by threatening an audit.
 - 2.2. Investigate the jurors using private information off their tax returns and terrorize them with details about their private lives during jury selection.
 - 2.3. Threaten to audit or levy the wages of the judge if he doesn't cooperate with their extortion, in violation of 28 U.S.C. §455 and 28 U.S.C. §144.
 - 2.4. Empty out your bank account before the start of the legal battle so you can't afford the expert legal help needed to get your evidence admitted.
3. Attorneys from the government will testify against you, even though they are not allowed to testify as witnesses. If you don't know how to object to such hearsay, then you will get creamed.
4. Both the judge and the U.S. Attorney will try to keep your evidence out of the court record. They will object frequently and consistently whenever you try to introduce evidence. They will abuse and bend the rules of evidence to exploit your ignorance and prejudice your case. They are counting on the fact that you don't know the rules of evidence or how to get evidence admitted into the court record. If you do your homework, you will disappoint them.
5. Your job is to get as much of your evidence as you can admitted into the court record and in front of the jury and to be as forceful and passionate and credible as you can. You must understand HOW to get this evidence into your administrative record so that the government wouldn't dare litigate for fear of blowing up the income tax system and educating 12 more jurors about the truth concerning income taxes.
6. Your job is also to keep as much of the government's evidence out of the record as you can. You must do this by pointing out hypocrisy, disrespect for the law, dogmatism, arrogance, conflict of interest, and tyranny on the part of the government.

8.2 Use of the Non Master File for individuals

This subject is covered in detail earlier in section 5.4.2 and following earlier.

8.3 Time-barred assessments or penalties

Master File Decoder, ver. 1.76

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Time-barred assessments are assessments that meet one of the following criteria:

1. The assessment was barred by the Assessment Statute Expiration Date (ASED).
2. The transaction date for the assessment occurred before the Cycle Post Date.

In order for an assessment to be enforceable, it must meet the following criteria. It must be:

1. Procedurally correct. See *Morton v. Ruiz*, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d 270 (1974).
2. Accomplished consistent with the Internal Revenue Code, 26 U.S.C.
3. Accomplished consistent with the implementing regulations found in 26 CFR. See *California Bankers Assoc. v. Shultz*, 416 U.S. 21, 39 L.Ed.2d 812, 94 S.Ct. 1494.
4. Consistent with the IRS own internal procedures found in 26 CFR Part 601 and the Internal Revenue Manual (IRM).
5. Assessment must be instituted and authorized by a paper assessment document signed by an authorized revenue officer under penalty of perjury as required by 26 U.S.C. §6065. This document is usually either an IRS Form 23C or a Form 4340.
6. Signing of the assessment document must be accomplished by a revenue officer with an Enforcement Pocket Commission, meaning that the pocket commission is black and has a serial number beginning with “E”. See IRM Sections [1.16.4] 3.1 through [1.16.4].

Very few actual assessments meet all of the above legal requirements. The courts will try to making the above process easier for the IRS by lowering the standards and thereby advantaging the government. For instance:

1. They have established a doctrine whereby IRS assessments are “presumed correct” unless proven otherwise. However, this violates the due process rights of the accused if the tax is instituted in a state of the union rather than on federal property. Remember that there are no such thing as constitutional rights inside the federal zone, which is why you NEVER want to file an IRS Form 1040 and thereby announce to them that you live inside the federal zone.
2. They admit evidence from the IRS that in most cases is hearsay evidence and violates the Hearsay Rule, Federal Rule of Evidence 802.

8.4 Illegal Substitute for Returns

Substitute For Returns (SFRs) are returns created by the Internal Revenue Service under the authority of 26 U.S.C. §6020(b). SFRs are not authorized against natural persons (people) and may only be instituted against businesses. Section 5.1.11.6.8 of the Internal Revenue Manual describes the only types of SFRs that the IRS is authorized to prepare, and note that IRS Form 1040 and all of its variants (1040EZ, 1040NR, etc) do not appear in this list:

IRM 5.1.11.6.8 (03-01-2007)
IRC 6020(b) Authority

1. The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):

- A. Form 940, Employer’s Annual Federal Unemployment Tax Return*
- B. Form 941, Employer’s Quarterly Federal Tax Return*
- C. Form 943, Employer’s Annual Tax Return for Agricultural Employees*
- D. Form 720, Quarterly Federal Excise Tax Return*
- E. Form 2290, Heavy Vehicle Use Tax Return*
- F. Form CT-1, Employer’s Annual Railroad Retirement Tax Return*
- G. Form 1065, U.S. Return of Partnership Income.*

2. Pursuant to IRM 1.2.2.97, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

[SOURCE: <http://www.irs.gov/irm/part5/ch01s12.html#d0e13946>]

When an American refuses to file a tax return, the IRS has been known to illegally create an SFR on their behalf in violation of their own internal procedures and in violation of Subtitle A of the Internal Revenue Code, which nowhere makes natural persons or anyone for that matter liable for the payment of income taxes. The General Accounting Office audited the IRS and in their Report number GAO/GGD-00-60R, reported that the IRS told them the following:

Customer Service Division officials commented on the phrase “Substitute for Return.” They asked us to emphasize that even though the program is commonly referred to as the SFR program, no actual tax return is prepared.

Now if you look in 26 U.S.C. §6020(b), it says the Secretary may prepare the return. If in fact the IRS does not prepare a return as they admit above, then no assessment has actually occurred. Notwithstanding this, it is very common for the IRS to create an SFR within the IMF of an individual in violation of the law. Because assessments cannot be entered directly into an IMF unless the “taxpayer” voluntarily submits a return himself/herself, the Revenue Officer has to bypass the computer safeguards by illegally entering the assessment in the NMF and then importing it into the record of the taxpayer using a Transaction Code 370. This is the same technique the IRS uses to institute illegal penalties and interest. Usually, they do so by the following means:

1. Put the IMF into freeze mode by entering a freeze code. This allows them to make manual and illegal changes to the file and bypass the computer safeguards.
2. Create a NMF record for the assessment. Sometimes this will also be done in a BMF instead of the NMF. Most often, however it is done with the NMF.
3. Illegally export the NMF record into the Retention Register.
4. Import the illegal assessment from the Retention Register into the IMF.
5. Enter MF stat codes to send illegal deficiency notices against the taxpayer. These notices use CP-500 series codes and they can only be sent to businesses, according to the IRS 6209 Manual section 9.1.
6. Cross their fingers and hope the unsuspecting taxpayer doesn’t know how to use the FOIA to request their IMF and decode it to uncover the fraud and request that it be corrected. If this isn’t done, the courts presume the IRS assessment is correct and will rubber stamp it. WATCH OUT!

It is therefore extremely important to understand how to obtain your IMF, decode it using the MF Decoder program, and request that your electronic files be amended to correct the errors.

8.5 Whipsawing Abuses

When a group of children have done something wrong and won’t admit who was the culprit, adults will often punish them all collectively until one of them either fesses up or snitches on his peer. Governments do exactly the same thing to uncooperative Americans who refuse to pay illegal bribe and extortion money to the federal mafia. When a corporate or business executive takes a draw, for instance, on company profits and does not identify these monies as “gross income” on his tax return and the IRS finds out, the IRS will punish the whole board of directors until the culprit fesses up! They also do this within marriages and between spouses. This is called “whipsawing”. They will create a bogus assessment against all the owners and directors of the company and institute very damaging collection actions against all of them, wrongfully in most cases, until one of them snitches on his compadre to remove himself from the crossfire or until the culprit turns himself in because of peer pressure. Evidence of this approach appears in the following section of the Internal Revenue Manual:

- Section 8.2.1.5.4: Whipsaw cases
- Section 8.6.1.5.1: Settlement Procedure in Whipsaw Cases
- Section 4.4.27.5.3: Whipsaw case listing
- Section 35.13.5.1: Protective Appeals and Cross-Appeals

When the IRS pursues the whipsawing approach, they often will not notify all the people who are the collective targets, and even after the culprit is identified and makes amends, they will wrongfully and illegally continue collection actions against the remaining other implicated parties and not even bother notifying these other parties that the issue is already settled. When this happens, the IRS will collect not only the taxes that are due, but many times the amount of taxes due and sometimes four or five times the amount of taxes due. This kind of illegal abuse and extortion is unconscionable to conceive of and ought to be punished in federal courts all over the country. Yet, IRS supervisors not only condone it, but encourage it. They look the other way when this happens. Many of them get a hefty commission for encouraging such abuses, and their Document 7130 admits that information about these commissions is strictly confidential!

If you have been assessed wrongfully with a liability that you don't indeed owe, it therefore makes sense to try to obtain evidence about the liabilities of other persons who may also be implicated in IRS persecution at your company. After you connect the dots and find out all the people who are collectively being persecuted and oppressed by the IRS at your company, and if the offending culprit is caught, you may need to prosecute the IRS for wrongful collection actions against the other parties under 26 U.S.C. §7433 and 26 U.S.C. §7214. Otherwise, the abuses will expand and continue.

The MF decoder should prove very useful in identifying falsified or fictitious liabilities manufactured by the government in wrongfully pursuing innocent parties in the process of their whipsawing techniques. All of the parties who are collectively implicated, whether they be spouses who appeared on the same tax return or business partners, should simultaneously request their IMF and NMF records and decode and compare them to look for similarities and evidence of fraud on the part of the IRS.

8.6 Abuse of Criminal Enforcement to Win Civil Litigation

Because people who don't file tax returns don't give information to the government and because it is difficult to obtain all the evidence the IRS needs to collect taxes with minimal effort and manpower, the IRS frequently will recommend a "taxpayer" for criminal investigation by the IRS Criminal Investigation Division (CID). Agents at the CID will then examine the records of the referrals to investigation and if they decide that the person is worthy for an investigation and a criminal indictment, then their IRS record will be put into freeze mode so that it can be manually manipulated and falsified by the investigating agents. IMF records that are in freeze mode are no longer protected from invalid or illegal transactions that the computer system would automatically flag and prevent. Instead, the operator can manually manipulate everything about the record and override the built-in safeguards to, for instance, create an invalid or illegal tax assessment.

Why would CID agents at the IRS want to falsify the computer records of persons who refuse to file or pay income taxes? Because if they can drum up a ridiculously high artificial liability and make their subject into a target of very oppressive collection and criminal enforcement actions, then they can often get enough illegal leverage to get what they want from the person without ever actually going through with the criminal investigation and the prosecution. The criminal investigation then becomes a means of harassment, intimidation, and extortion in procuring the involuntary cooperation of the target in paying whatever amount the IRS says they owe. Since litigation can be expensive and the burden of proof would be on the government otherwise, this tool of coercion is efficient in intimidating and extorting even monies that aren't owed out of its unwilling victims.

The Master File Decoder program helps discourage undue influence of the IRS and undermines any leverage they may obtain through instituting fraud in your IMF and NMF records. It does this by pinpointing illegal freezes, manipulations, and changes that would be difficult to spot otherwise.

8.7 Excess Collections Program Abuses

The IRS has a program called the Excess Collections Program. The purpose of this program is to accumulate all of the payroll deductions paid by employers which were not earmarked for a specific account or payer. These payments remain in an unclaimed fund until the payer or employer notices that their payments were not properly credited and requests resolution of the problem. This all sounds like a good idea, until you look at how it is abused by the IRS. In order to increase its revenues from penalties and interest, the IRS will take payroll withholding that is properly earmarked and submitted with all the proper paperwork, detach the checks from the paperwork or blunder by "accidentally" separating the payment check from the paperwork, and then go back months later and severely penalize the employer for late payment penalties and interest. In fact, the cause of this problem was the evil or bungling or incompetent bureaucracy at the IRS, but it is made to look like the employer's fault.

Excess Collections Program abuses are extremely common and nearly every employer, even if he does faithfully comply with the IRS rules and procedures. Because this type of abuse is extremely common, employers are wise to send everything in with a proof of service by mail signed by a notary which explains everything that was sent in with the filing to the minutes detail. If the IRS then separates the payment from the paperwork and can't figure out which employer it belongs to, the government can not profit from its own incompetence by lying in the process of saying that it was the employer's fault for not attaching the payment to the paperwork. The MF Decoder can be useful for identifying the date and amount of your employer withholding payments so you can stay out of this kind of trouble.

8.8 Redacting information in response to FOIA or Privacy Act Requests

A favorite technique of the IRS is to redact information from Freedom of Information Act (FOIA) or Privacy Act requests that you send them. The authority they will cite comes from their own Internal Revenue Manual. The most common types of information they remove from FOIA/PA responses are information about:

1. **Ongoing Criminal Investigations.** See IRM Section 11.3.13.9.5.1. The reasoning for doing this is to protect the gathering of evidence relating to the case.
2. **DIF, UDIF, and SERFE indicators.** See IRM Section 11.3.13.9.5.2. The reason for redacting this information from FOIA/PA requests is to protect the algorithms that the IRS computer system uses to determine whether a return should be audited or not. Several lawsuits have been filed demanding that the IRS disclose the criteria that it uses to determine whether to audit a return, and all of the plaintiff's so far have lost.
3. **Information about IRS employees handling your case or your file.** See IRM Section 11.3.13.9.10. Below is the content of that section:

IRM 11.3.13.9.10 (12-01-2003)

Employee Privacy Matters

1. The names, signatures, initials or other identifying details (but not name of office) of lower level IRS employees may be deleted from records released when considered necessary in order to avoid any unwarranted invasion of personal privacy including threat of harassment or abuse of employees and their families. For example, this protection would apply to campus employees and to clerical employees in the field who are chiefly performing ministerial acts and whose identities would not normally be made known to the public as a contact point or caseworker.

A. The identities of lower level employees may be deleted from law enforcement records, even where their identities are known to the particular requester.

B. These deletions should be supported by citing exemption (b)(6) and, when applicable, exemptions (b)(7)(C) and/or (b)(7)(F).

2. Generally, the identities of senior level officials (i.e., those management officials who are heads of office) may not be withheld pursuant to these privacy-based exemptions. However, these employees who are the subject of alleged wrongdoing may have privacy interests that must be balanced against the public's interest. See IRM 11.3.13.7.2.6. for guidance pertaining to balancing private and public interests. The result of that balancing will depend on the facts and circumstances of a particular employee case. Any questions that may arise with regard to who is a senior level official should be directed to the Deputy Director, Governmental Liaison and Disclosure in the Headquarters Office.

3. The typed identities and signatures of IRS employees and witnesses shown on Form 61, Appointment Affidavits, may not be withheld pursuant to the privacy-based exemptions.

A. Any privacy interest with respect to these typed identities and signatures is outweighed by the public interest in ensuring that agency actions were taken by duly sworn employees, as evidenced by the appointment affidavits. Disclosure personnel should release these records in full.

B. In those cases where the requester seeks the appointment affidavit of an employee who utilizes a registered pseudonym, the appointment affidavit should be furnished, with the real identity (typed identity and signature) of the employee redacted on the basis of exemption (b)(6).

C. Where an employee has changed his/her name, subsequent to signing the appointment affidavit, the public interest in the release of the employee's former name may be less than the employee's privacy interest. If there is an indication that release of the former name could cause an unwarranted invasion of personal privacy or threat of harassment to the

employee's family members, the last name only may be withheld pursuant to the (b)(6) exemption.

D. In the case of a requester that asks for the appointment affidavit of an employee in the GS-1811 series (Criminal Investigator), the employee's identity should be redacted under exemptions (b)(6).

The withholding of any other types of information is not authorized. The most typical type of unauthorized and illegal withholding of FOIA/PA information is that relating to the meaning of codes in your Individual Master File or other types of IRS records. Starting in March 2003, the IRS removed the IRS Document 6209 from their website, which was the codebook used to decode most IRS codes. Following that date, some tax honesty advocates have sent FOIA requests to the IRS for a copy of the latest edition of that manual. What they received back was a butchered document, with several important sections removed and information redacted from remaining sections that were provided by blacking it out, with no explanation from the IRS why this was done or the statute and implementing regulations that authorized them to do this. This type of game-playing amounts to misprision of felony in violation of 18 U.S.C. §4 and also makes the Disclosure Officer who does involve themselves in such games into an “accessory after the fact” in violation of 18 U.S.C. §3. We encourage all of you to prosecute such egregious abuses using a discovery lawsuit against the offending disclosure officer. Consequently, when you send in a FOIA or PA, make sure that you send it to the nearest IRS office so that your local state and federal courts will have jurisdiction over the person who did it.

8.9 Refusal to provide TXMODA Report

Starting with version 1.85 of the MF Decoder, we:

1. Introduced the Control Base tab on the IMF Decoding screen. This section is populated using information from the [TXMODA report](http://famguardian.org/TaxFreedom/Instructions/0.7/IRSFOIAResponse-Taxmod.pdf). Click below for a sample TXMODA report:
<http://famguardian.org/TaxFreedom/Instructions/0.7/IRSFOIAResponse-Taxmod.pdf>
2. Added the ability for MF Decoder to compute the exact IRS employee who accomplished each transaction.
3. Added to the Illegal Summary Report the identity of the IRS employee who accomplished each illegal transaction.

Shortly after the release of version 1.85, IRS Disclosure Offices began responding to requests for the TXMODA by saying that it was “unavailable”. They are doing this because without the TXMODA report, it is impossible to identify the employee responsible for the illegal transaction. Since the IMF Decode Rebuttal letters are sent to the Commissioner of the IRS and the Treasury Inspector General for Tax Administration (TIGTA) in Washington, D.C., the disclosure officers are colluding to cover-up wrongdoing by their coworkers by preventing incriminating evidence from being released about their identities that will eventually end up on the desk of the Commissioner and TIGTA. It is important to remember that if there is ANYTHING in the IMF, then there will be a TXMODA report. If they say there is no such report, then they:

1. Are LYING, flat out, and you need to call them on their bluff.
2. Are engaging in tampering with and lying to a federal witness of computer fraud. Computer fraud is a crime under [18 U.S.C. §1030](#).
3. Tampering with a witness is a violation of [18 U.S.C. §1512](#).
4. Obstructing a criminal investigation in violation of [18 U.S.C. §1510](#).

The TXMODA request produced by MF Decoder is contained in FOIA Request #102. If you send off this request and the IRS Disclosure Office comes back and says that they do not have such a report, one good way to respond is as follows:

1. The FOIA contacts screen of MF Decoder contains a listing of addresses and phone numbers for each Disclosure Office. Call the disclosure office and talk personally with the Disclosure Officer about their bluff. When you call them, ask them whether they are under instructions NOT to release TXMODA reports, and whether they know they are violating the above laws.
2. Contact the supervisor by telephone at the Disclosure Office you are using. Complain about the offending disclosure officer.
3. File a Discovery lawsuit against the Disclosure Officer. This will be easier if you use the local Disclosure Office and more difficult if the office you sent the request to is out of state. See the document below for the IRS’ reference on Disclosure litigation:
<http://famguardian.org/PublishedAuthors/Govt/IRS/IRSDisclLitRefBook.pdf>

8.10 How to Prevent IRS abuses before they happen

The best defense against IRS abuses is knowledge, organization, and preparation. If you regularly request and decode your IMF and NMF records, and correspond with the IRS to correct errors in your records, then they are far less likely to want to mess with you. Likewise, if you file statements annually during periods when you are not “donating” to the District of Criminals and provide evidence with your statement of your good faith reasons for not filing or paying, then these submissions are admissible as evidence in court. So long as the government ignores or refuses to refute your annual statements and so long as these statement say they agree with you by their failure to respond, then you will have evidence you can use against the government that in most cases, judges cannot keep out of the court record or the hands of the jury. This provides powerful immunization against IRS wrongdoing in the collection or assessment of taxes. You are basically blackmailing them with the truth of their own misdeeds by keeping your administrative record loaded with exculpatory evidence at all times.

9 PROSECUTING IRS AGENTS FOR FALSIFYING YOUR IRS RECORDS

This book has shown you how to use the Master File Decoder program to identify illegal manipulations of your IRS records. Knowing which records are wrong is only *half* the battle. What can you realistically **DO** about it then? The next step is to answer the following questions:

1. Specifically WHO falsified your records and how can you learn more about this person?
2. Did the agent who falsified your records have the authority to do so?
3. If the agent created assessments of tax against you, did he or she have the delegated authority to do so?
4. What can you do to discipline or prosecute an IRS agent who violated the law in falsifying your tax records?

This chapter will answer the above questions. It is a work in progress and we don't have any personal experience doing these things but we did want to reveal the results of our research on this subject and invite you to add to the content of this chapter with your own anecdotes, experiences, and wisdom.

First of all, the falsification and illegal manipulation of IRS electronic records is quite commonplace. Because the IRS is a criminal and rogue agency not authorized by the Constitution and not even part of the U.S. government, then it attracts the wrong kind of people who have no scruples. Does this surprise you? When Jesus came to visit us as described in the Bible New Testament, He said He came here to call sinners, not the righteous, to repentance, and the first people he met with and dined with were tax collectors! Times haven't changed since then. The most dirty and dishonest and criminal aspect of our society has always been that of tax collection. Don't fret over it, just accept it and try to fix it, one agent at a time. That's the most anyone can do!

There are three avenues to attack an improperly imposed tax. You can:

1. Administrative redress:

- 1.1. Appeal it with an IRS Form 911, which gets the Taxpayer Advocate involved. This may improve the situation but most of the time it does not. HOWEVER, make sure you emphasize that you are NOT a "taxpayer", but that you deserve superior treatment as a "nontaxpayer" because unlike "taxpayers", you have REAL rights that MUST be respected by the IRS.
- 1.2. Report the infraction to the Treasury Inspector General for Tax Administration (TIGTA). This agency was set up as an independent oversight organization after the IRS Restructuring and Reform Act of 1998 as a way to ensure that the IRS obeys the law and doesn't violate your due process rights.
- 1.3. Complain to the supervisor of the errant IRS agent.
- 1.4. Obtain evidence of government fraud using the FOIA and PA for later use in litigation.

2. Legal redress:

- 2.1. Personally prosecute the individual agent in court for violating the law in what is called a "Bivens Action".
- 2.2. Sue the U.S. government in court for the injury they have inflicted. In particular, you can sue the supervisor of the agent for not preventing the illegal act of his subordinate.

3. Political redress:

- 3.1. Complain to your Congressman.
- 3.2. Complain to the IRS commissioner.

We will now describe each of these options in greater detail, along with instructions on how to identify the specific employee who falsified your records.

9.1 Identifying the IRS employee who falsified your records

IRS employees are identified by a ten digit number called the "Employee Assignment Number", according to the *IRS 6209 Manual*, Section 4.17, p. 4-29:

(2) Employee Assignment Number

(a) A ten digit number is assigned to every authorized terminal operator. All 10 numeric

digits are required unless otherwise stated under a particular command code.

(1) The first and second digits denote the Service Center or District Office Code.

(2) The third, fourth and fifth digits denote the organizational function. See below for valid IDRS organization codes.

(3) The last five digits denote the individual Employee Number.

(b) The valid IDRS Organization Codes follow.

(1) The Organization Codes assigned in the service centers are:

[IRS 6209 Manual, Section 4.17, p. 4-29]

The Employee Assignment Number is identified on the bottom of every page of the AMDISA report and also appears in the "Control Base" section of the TXMOD report from FOIA Request #I02. We do not know whether that number is the operator who produced the report or the specific agent who did the audit. The Employee Number also appears in the upper right corner of every IMF report, indicating who produced the report. It is quite common for the Disclosure officers to strip off digits from the Employee Assignment Number of the IMF and AMDISA report that you obtain through the FOIA and the PA in order to protect the identity of the wrongdoer who illegally manipulated your file. This amounts to obstruction of justice and is a criminal offense in violation of Title 18, Chapter 73 of the United States Code.

Starting with version 1.87 of the MF Decoder, we provide a new tab on the IMF Decoding screen underneath each transaction called the "Control Base". This area is provided to enter information off the TXMOD report and it is VERY important that you send in FOIA Request #I02 and populate this tab with the information from the "Control Base" section of the TXMOD report that you get back from the IRS. Once populated, the information on this tab is used to compute which IRS employee had custody of your record at the time a specific transaction was accomplished. When the "Control Base" tab is fully populated and you press the "Find Illegals" button, MF Decoder will extract the Employee Assignment Number of the employee who accomplished each transaction and add it underneath the transaction on the "Trans Notes/Employee" tab underneath each transaction. The "Action-EmpInterp" field will also tell you the Service Center, the job function, and the five digit employee number of the specific employee who accomplished the illegal transaction and this employee will be identified on the "Illegals Summary" report that you can send in with your IMF Decode Rebuttal Letter. Very powerful stuff that will save you tons of time, folks!

Each IRS agent is also required to be issued what is called a "Pocket Commission". This is essentially a badge that they carry around in their pocket kind of like what police officers use. The badges are either Red for administrative or Black for enforcement. The only type of agent either you or your electronic files should come in contact with are the latter kind, the enforcement type. Pocket Commissions are described in the Internal Revenue Manual, Section 1.16.6 on the IRS website at:

<http://www.irs.gov/irm/part1/ch12s06.html>

Here is a summary of the two types of pocket commissions:

Table 9-1: Pocket Commission Information

Attribute	Nonenforcement (Administrative) Pocket Commission	Enforcement Pocket Commission
Color	Red shield and leather folder	Black shield and leather folder
Serial number leftmost prefix digit (see IRM [1.16.4]3.2 item 3).	"A" (Administrative)	"E" (Enforcement)
IRS employees who receive (see IRM [1.16.4]3.1, item 2).	All employees other than enforcement	1. Individuals in the 1811 series 2. Special Agents (Criminal Investigation) 3. Inspectors (Internal Security).

Misuse of Pocket Commissions is a violation of the Rules of Conduct and may be a violation of Federal Law (18 U.S.C. §499).

One useful approach is to FOIA for a photocopy of the following information to identify the specific employee, and indicate the employee number if you know it in your request:

1. The name, work phone, and address of the specific agent. This will tell you where they work so that you can have them served with legal papers in the process of prosecuting them and doing discovery on them.

2. The Pocket Commission serial number of the specific agent. This will tell you if they are an enforcement or an administrative employee.
3. A copy of the Delegation Order that pertains to the specific agent. This will tell you exactly what they are authorized to do by law.

Be advised of the following important facts that will affect your ability to identify specific agent or to contact a specific person at the IRS:

1. Agents you may talk with on the phone often WILL NOT provide their full name. Only their first name and an employee number.
2. Written correspondence indicates at the bottom the full name and employee number of the person you are dealing with in most cases. Most often, this will be a person from the examination division.
3. Neither the IRS nor the Department of Treasury includes a global phone book or email list or directory of all its employees that is accessible to the public that we are aware of.
4. Only one private company that we know of has ever published an electronic directory of all IRS employees. This company is TimeValue Software at <http://www.timevalue.com>. Their product was called IRS Phone. The company discontinued the product in 2002 because they said the IRS was interfering with attempts to obtain the information they needed to keep the product current. I wonder why?
5. There is no law that authorizes IRS agents to refuse to identify their full name or real identity. The only reason for concealing it is to protect them from prosecution for their wrongdoing and obstruct justice. That which is not specifically authorized by law is not authorized PERIOD. That means it is “unlawful”. Lawbreakers should be thrown behind bars!
6. Your local telephone directory does NOT include listings of individuals or phone numbers for your local IRS office. It only publishes the national 800 numbers used by EVERYONE, and the hold times on these lines is horrendous waiting to get helped. The only option available to you is to show up at that office in person if you need or want something.
7. You cannot make an appointment IN ADVANCE with your local IRS office because quite frankly, they don’t care to talk with you. They will force you to walk in and deal with them on a first-come first-served basis. They do this deliberately to make it very difficult for you to speak with a specific employee or to hold that employee responsible for anything.

The above impediments to good customer service also serve to obstruct justice and maintain a cloak of secrecy around persons who work for the IRS. This has the effect of protecting IRS employees from being prosecuted for their frequently wrongdoing and illegal activity. Criminals don’t want you to know where they work, where they live, or their identity. Shelly Davis, the IRS’ only historian ever, testified during the IRS Restructuring and Reform hearings in 1998 that the IRS goes out of their way not to keep any historical documents about their activities and that makes it very difficult to obtain information about specific people inside the organization. See the following for more startling information about this subject:

<http://famguardian.org/TaxFreedom/Evidence/Congressional/CongHearings/CongrHrg-970924.htm>

In many cases, you have to file a disclosure lawsuit just to get information about the specific agent who wronged you. This is despicable and more evidence of why the IRS is a criminal organization. Is it any wonder why people like Irwin Schiff call them the “Federal Mafia”?

9.2 Identifying the authority of the specific person who falsified your record

Administrative IRS employees are not allowed by law to execute any kind of enforcement action against other than a fellow federal employee. The reason is because there are no regulations under Part 1 of 26 CFR that authorize enforcement actions for Subtitle A income taxes against private Citizens living in state of the Union and outside of federal property. See sections 5.4.4, 5.4.6, 5.4.7 of the Great IRS Hoax book for more details. See also the following on the SEDM website at:

IRS Due Process Meeting Handout, Form #03.008
<http://sedm.org/Forms/FormIndex.htm>

Enforcement includes:

1. Assessment of tax liabilities, penalties, interest.
2. Record keeping requirement.
3. Any kind of collection action, including issuance of Notice of Levy and Notice of Lien.

4. Criminal investigation.
5. Prosecution for violation of criminal laws.

We go into greater detail about the specific authority of IRS agents in section 7.2 and of the IRS in general in Chapter 7 of the Great IRS Hoax book at:

<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

The authority of Specific IRS agents is also described in their Delegation Order. We have a sample Delegation Order on the Family Guardian website in the “EVIDENCE” portion of our Sovereignty Forms and Instructions under item 2.9 at:

<http://famguardian.org/TaxFreedom/Evidence/Jurisdiction/OKCDeIOrder150.pdf>

With all of the above information, you can easily pin down exactly what a specific IRS agent is authorized to do and whether he or she exceeded their authority in doing what they did.

9.3 Administrative Redress:

The purpose of using administrative means to redress your grievances with the government is to avoid the expensive need to litigate to obtain the remedy you are seeking. It is done administratively by using persons internal to the IRS in order to find a resolution and it uses the forms and the processes defined by the IRS.

Unless you have taken advantage of all means available to you to address your situation before you litigate, federal courts will often not allow you to litigate to get the remedy available to you. This approach also extends to the evidence that the courts will admit during the litigation process. In most cases, courts will only admit evidence developed or exchanged during the administrative process. Therefore, you should be very careful to develop a trail of evidence during the administrative process that will be useful to you when the court reviews the activities of the agency. This means:

1. Sending everything either certified mail or with a Proof of Service.
2. Listing all of the items sent with your Proof of Service.
3. Keeping the *original* copy of everything you send and sending a photocopy. Courts often won't admit photocopies.
4. Serializing everything and keeping records or indexes of each correspondence.
5. Keeping each document in your serial files organized by document serial number and date so it can quickly be located.
6. Keeping your evidence under lock and key and under your positive control at all times so that it can't be tampered with.

9.3.1 Appealing to the Taxpayer Advocate using an IRS Form 911

In order to appeal to the Taxpayer Advocate's office, you must fill out an IRS Form 911. A person will be assigned from that office to deal with the issues or concerns you raise during your appeal.

9.3.2 Complain to the Treasury Inspector General for Tax Administration (TIGTA)

The Treasury Inspector General for Tax Administration (TIGTA) website is at:

<http://www.ustreas.gov/tigta/>

The Treasury Inspector General for Tax Administration (TIGTA) was established in January 1999 in accordance with the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) to provide independent oversight of Internal Revenue Service (IRS) activities. As mandated by RRA 98, TIGTA assumed most of the responsibilities of the IRS' former Inspection Service.

TIGTA consists of approximately 960 auditors, investigators, attorneys and support staff to execute the duties and responsibilities of an Inspector General organization on matters relating to the IRS. TIGTA is organizationally placed within the Department of the Treasury, but is independent of the Department and all other Treasury offices, including the Treasury

Office of the Inspector General (OIG). TIGTA's focus is devoted entirely to tax administration, while Treasury OIG is responsible for overseeing the other Treasury bureaus.

TIGTA provides leadership and coordination and recommends policy for activities designed to:

- Promote economy, efficiency, and effectiveness in the administration of the internal revenue laws; and,
- Prevent and detect fraud and abuse in the programs and operations of the IRS and related entities.

TIGTA is committed to serving the public by conducting audits and investigations that improve IRS operations.

You can submit a complaint to the TIGTA about a specific IRS agent using their hotline. The address below is their hotline information:

<http://www.ustreas.gov/tigta/hotline.htm>

9.4 Legal Redress

Section 2.5.5.12 of the Sovereignty Forms and Instructions Manual describes how to sue specific agents for their wrongs against you. That free manual is available below:

Sovereignty Forms and Instructions Manual, Form #10.005
<http://sedm.org/Forms/FormIndex.htm>

We also have an online version of Chapter 8 of the above book found under "INSTRUCTIONS" (in the upper left corner) of our Sovereignty Forms and Instructions Online at:

Sovereignty Forms and Instructions: Online, Form #10.004
<http://sedm.org/Forms/FormIndex.htm>

The specific step is at the address below:

<http://famguardian.org/TaxFreedom/Instructions/5.12SueGovWrongdoing.htm>

This area features forms and hotlinks to other relevant areas on the Family Guardian website dealing with this specific situation.

In addition, we have prepared a practice guide summarizing options available for sovereigns litigating in federal courts on our Litigation Tools page:

Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002
<http://sedm.org/Litigation/LitIndex.htm>

The above practice guide and several other very useful resources for those litigating in federal court may be found on our Litigation Tools page below:

Litigation Tools Page
<http://sedm.org/Litigation/LitIndex.htm>

9.5 Political Redress

The addresses to send correspondence in order to complain to your Congressman or the IRS Commissioner are found on the Family Guardian website in the upper left corner of our Taxation Page under "Important Government Tax Contacts". Below is the direct address:

Important Government Contacts

<http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>

The Sovereignty Forms and Instructions Manual, Form #10.005, Chapter 3:

Sovereignty Forms and Instructions Manual, Form #10.005

<http://sedm.org/Forms/FormIndex.htm>

contains a few sample letters to be used by those who want to be politically active. The Sovereignty Forms and Instructions area under “FORMS” in the upper left corner has the electronic version of these forms if you want to reuse them. The direct address on the Family Guardian website is:

Sovereignty Forms and Instructions Online, Form #10.004

<http://sedm.org/Forms/FormIndex.htm>

Section 2 of these forms entitled “Political Action” are where you want to look. If you have better or improved forms to use as examples, then please send them to us so they can be posted on the web for reuse by everyone.

10 RESOURCES FOR FURTHER STUDY

10.1 Bibliography

In creating the Master File Decoder program, we have had to obtain several IRS documents, both current and historical, in order to develop a clear and complete picture of all the codes found on a typical IMF and all of the illegal practices employed by errant agents of the organization. These documents are typically difficult to obtain directly from the IRS, and the reason this is the case is that the IRS quite frankly does not want the average American to know what they know. Remember the rules of war: do not hand ammunition to your enemy. Never mind that the last word in the title of that organization is “Service” and that we are the people they are supposedly there to serve. In fact, they are only there to serve themselves and retain the upper hand as much as they can. In doing so, they hold their cards very close to their chest. It would be a misnomer to say that organization does anything to serve the public interest or individual consumers. They are in the same league as the Secret Police, the KGB, and the communist party if you ask us!

During the development of the MF Decoder, we spent a lot of time on the phone with the top three IMF decoding organizations and they were quite helpful in educating us about decoding of Individual Master Files and AMDISA files. People in these organizations also acted as beta testers for the program, in fact. They also sent us several IRS documents that were very helpful in decoding IMFs, including the following:

1. Law Enforcement Manual (LEM) III [3(27)(68)0]
2. IMF Operations Manual [30(55)0]
3. Automated Non Master File (ANMF) Manual [3(17)00]
4. Business Master File (BMF) Operations [3(52)0]

One of the things that our beta testers and decoding organizations told us is that there has been a concerted effort by the IRS to hide materials from public access that would be useful in the decoding process, and our own experience confirms that. They said, for instance, that much of the materials required to do decoding are unavailable anywhere except the IRS Reading Room at the IRS building in Washington, D.C. They said that in about June 2002, the IRS Reading Room was completely gutted of most of the reference materials they rely on and now is a hollow shell of what it was beforehand. They said that in many cases, the only place one can go to get the most important information one needs to do decoding is at that location, and apparently the IRS must realize this because they have been removing the useful materials from that location and refusing to respond to FOIA requests for the information. This is war folks!

On the flip side, our testers and contributors to the program said that the government can’t expect you to comply with the tax codes if they don’t publish their procedures and describe the process they use to come up with a valid assessment. If it is law, then it can’t be secret! After all, how can an agency that claims in its mission statement to be responsible for helping Americans understand their tax responsibilities possibly want to seek the OPPOSITE end by hiding the most important information about its operations? Here is their mission statement from their Internal Revenue Manual (IRM):

"Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all."
 [IRM 1.1.1.1 (02-26-1999), IRS Mission and Basic Organization]
<http://www.irs.gov/irm/part1/ch01s01.html#d0e10>

The answer ought to be obvious why they do the opposite of their mission statement: They are two-faced liars who want to line their pockets with “loot” they stole illegally from you by keeping you ignorant and unable to defend your property or liberty from their organized and illegal extortion.

*“Therefore my people have gone into captivity,
 Because they have no knowledge.” [Isaiah 5:13, Bible, NKJV]*

The IRS has to publish their procedures somewhere and the approach in the past has been to make it extremely inconvenient to obtain the information by only making it available at one place in the whole country (the Reading Room) and forcing people to travel to Washington, D.C. to get it. If you want to visit the IRS Reading Room yourself or do a FOIA to the reading room, here is the mailing address, according to my local IRS district office:

Reading Room
P.O. Box 795
Ben Franklin Station
Washington, D.C. 20044

If you want to study further on the subject of MF decoding, we recommend that you surf the web and find a company that sells these materials. We can't refer you directly to any of the decoding organizations who graciously helped us develop this program because the best ones indicated that they did not want to be individually named.

10.2 Technical Support Resources

The SEDM Website Support Page provides answers to the most frequently asked questions about the MF Decoder, as well as video tutorials on the basics of the program at the address below:

SEDM Website Support Page
<http://sedm.org/Support/Support.htm>

10.3 Library of IRS Notices

This document mentions several IRS collection notices. A nearly complete free online library of these notices is available on the SEDM website at the address below:

SEDM Index of Federal Tax Notice and Letter Responses
<http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>

10.4 Website Resources

The following websites are arranged by subject to make it easier to find the information you need relating to master file decoding. The documents are listed in decreasing order of value, where the lowest number is the highest value to the subject of master file decoding:

Table 10-1: IMF Decoding Website Resources

#	Subject	Source	Comments
1	IRS 6209 Manual	http://famguardian.org/PublishedAuthors/Govt/IRS/6209Manual/toc.htm	
2	Law Enforcement Manual III (LEM)	Provided with the MF Decoder Professional Edition CD-ROM.	IRS document 3(27)(68)0
3	Internal Revenue Manual (IRM)	http://www.irs.gov/irm/index.html	Changes frequently.
4	Individual Master File (IMF) Operations Manual	Provided with the MF Decoder Professional Edition CD-ROM.	IRS document 30(55)0. You can order but not view the document here. Not available in electronic format.
5	IMF audio training	http://famguardian.org/PublishedAuthors/Indiv/StandingRichard/RichardStanding.htm	28 Mbytes worth of audio
6	IMF video training	http://www.showmethelaw.net/	302.6Mbyte file. 3 hours.
7	Automated Non Master File (ANMF) Manual	Provided with the MF Decoder Professional Edition CD-ROM.	IRS document 3(17)00. You can order but not view the document here. Not available in electronic format.
8	Business Master File (BMF) Operations Manual	Provided with the MF Decoder Professional Edition CD-ROM.	IRS document 3(52)0. You can order but not view the document here. Not available in electronic format.

Most of the above manuals are contained on the Master File Decoder Professional Edition CD, which you can obtain by getting the enhanced version of the program.

10.5 Glossary

Most of the acronyms and definitions were extracted from the IRS 6209 Manual.

Table 10-2: Glossary

Term	Meaning	Reference
130	Transaction code 130 indicator.	IRS 6209 Manual (1998 Edition)
1ST SE	Primary Self-Employment Income	
2ND SE	Secondary Self-Employment Income	
ACCRETION	Accretion Indicator (accumulation).	
ACS	<p>Automated Collection System. Automated Collection System</p> <p>ACS is a computerized inventory system which maintains balance due accounts and return delinquency investigations. A call site has an Automated Collection Branch (ACB) under the Chief, Collection Division of the call site district.</p> <p>Inventory is divided among teams using the last two digits of the Taxpayer Identification Number (TIN). Team inventory is divided into one of four functions, with each function having 10 units to act as holding bins for ACS accounts awaiting action. The four functions are:</p> <ol style="list-style-type: none"> (1) Contact (C) handles taxpayer telephone calls; (2) Investigation (I) searches for taxpayers and/or assets, and initiates/follows-up on locator or enforcement actions; (3) Research (R) responds to taxpayer correspondence, makes adjustments and works cases requiring special handling. (4) Service Center (S) call site support function to all call site teams, inputting IDRS actions, performing research and follow-ups, processing telephone lists, ACS letters, levies, liens and responds to ACS letters and levies. Most balance due accounts and return delinquency investigations are issued to ACS after normal service center notice routines. Inventory is worked in priority order based on ranges in the Resource Workload and Management System (RWMS) score. Cases not resolved in ACS are assigned to district Collection Field functions or, if below the district RWMS score for field issuance, are held in a queue. 	IRS 6209 Manual (1998 Edition), Sections 1.1; 11.6, p. 11-13
AGI	Adjusted Gross Income	
ANMF	<p>Automated Non Master File. Automated Non-Master File</p> <p>The processing of Non Master File accounts has existed for several years. At one time the processing of NMF accounts consisted of manually posting account activity onto a Unit Ledger Card. This process was changed in 1991 with the introduction of the Automated Non Master File (ANMF) system. The ANMF system is a stand alone data base which contains all open, closed and archived Non Master File (NMF) accounts processed at one service center site. Unlike the Master File, where all assessments for the same tax period are posted to one account, a NMF account is established for each assessment. Therefore, the NMF taxpayer may have several accounts for the same tax period (IRC 6201).</p> <p>The tax account data which is stored on the ANMF system, currently resides on a stand alone MIS4- ES Pyramid System located at each of the 10 service centers. Accessing data on a particular ANMF database for research purposes is accomplished by utilizing a password which is provided by the Systems Administrator at each center.</p> <p>Tax accounts which primarily populate the ANMF system are those accounts which were originally posted to the Master File. Due to an action which required different activity for one member of a joint account, the account was transferred to the ANMF. These accounts are partially or fully transferred to the ANMF due to systemic limitations on the Master File. There are six basic conditions which require NMF processing:</p> <ol style="list-style-type: none"> (1) Split Assessment Accounts - Accounts that were originally on the Master File as a joint entity with an action taken that affects only one spouse. Examples Include: an accepted offer in Compromise on one taxpayer, Innocent Spouse and Bankruptcy. (2) Large Dollar Accounts - Accounts which have balances too large for the Master File to process. (3) Overflow Accounts - Accounts which have an excessive amount of transactions for the Master File to systemically process. (4) New Legislation - Accounts which require immediate tax law implementation, but time does not permit for extensive modifications to the Master File. (5) Immediate Legal Assessments - Accounts which require immediate (24 hours) legal assessments when the Master File would be too slow to post the assessments. (6) Reversal of Erroneous Abatements - Accounts which require reversal of erroneous abatements when the statute for assessment (ASED) has expired. <p>(Currently, Master File cannot split joint accounts.) The second largest segment of tax accounts which populate the ANMF are Employee Plan Master File accounts (Form 5330, 5500). As of January 1999, there are approximately 120,000 NMF open accounts nationwide.</p>	IRS 6209 Manual (1998 Edition), Section 1.1; 7.1
AO	Area Office	IRS 6209 Manual (1998 Edition), Section 1.1

Term	Meaning	Reference
AP	Adjustment Pending	IRS 6209 Manual (1998 Edition), Section 1.1
ARDI	Accounts Receivable Dollar Inventory	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-44
ARDI	Accounts Receivable Dollar Inventory. Indicator is based solely on assessments. 0=Credit balance, zero balance, debit balance less than \$25,000.	IRS 6209 Manual (1998 Edition), pp. 1-1 and 14-32
ASED	Assessment Statute Expiration Date. This date is the last date an assessment may be made, usually 3 years from the due date of the return or the received date whichever is later. Other conditions may exist; see IRM 3(15)(58). There is no ASED in the case of returns that were never filed until the IRS does an illegal Substitute For Return. See 26 USC 6531 for details on the statute of limitations for criminal prosecution and 26 USC 6501(a) for the statute of limitations on assessments. The Assessment Statute is found in 26 U.S.C. Sect. 6201. 26 USC 6201(a) says that the only type of tax the Secretary may assess for are unpaid taxes payable by stamp, which means that income taxes on individuals MAY NOT be assessed. Remember, the tax is voluntary. TITLE 26 > Subtitle F > CHAPTER 63 > Subchapter A describes how to perform assessments.	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-44; IRM 3(15)(58);IRM Section 25.6
ASFR	Automated Substitute for Return	IRS 6209 Manual (1998 Edition), Section 1.1
ATAO	Application for Tax Assistance Order	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-44
ATS	Abusive Tax Shelter	IRS 6209 Manual (1998 Edition), Section 1.1
BLLC	Bankruptcy Litigation Location Code	IRS 6209 Manual (1998 Edition), p. 1-2
Blocking Code (BMF)	Business Master File (BMF) Blocking Code. Digits 9 through 11 of the DLN. BMF taxes limited to Employment 940-942-943, FICA 941, Corporation 1120, Excise 720, Railroad CT-1, Fiduciary 1041, Partnership 1065. A complete list of blocking series, including other than adjustments, can be found in IRM 3.10.72 and 3(27)(68)	IRS 6209 Manual (1998 Edition), pp. 4-19 to 4-23;Handbook for Special Agents 3-12-82 pg 9781-51; LEM 3(27)(68)
Blocking Code (IMF)	Individual Master File (IMF) Blocking Code. Digits 9 through 11 of the DLN. A complete list of blocking series, including other than adjustments, can be found in IRM 3.10.72 and 3(27)(68)	IRS 6209 Manual (1998 Edition), pp. 4-19 to 4-23;Handbook for Special Agents 3-12-82 pg 9781-51; LEM 3(27)(68)
BMF	Business Master File	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-44
BMFOL	Business Master File On-Line	IRS 6209 Manual (1998 Edition), section 14.24, p. 14-44
BNKRPT	Bankruptcy Indicator	
BOD	Business Operating Division (BOD)	
BODCLC	Business Operating Division Client Code	
BS	Blocking Series	IRS 6209 Manual (1998 Edition), Section 1.1
BTIF	Business Taxpayer Information File	IRS 6209 Manual (1998 Edition), Section 1.1
BWH	Backup Withholding	IRS 6209 Manual (1998 Edition), Section 1.1
BWI	Backup Withholding Indicator. Indicates of status of backup withholding on module. Values are: 0 Not subject to backup withholding. Potentially subject (liable) 2 Subject (liable) 4 Satisfied 8 Suspended	IRS 6209 p. 11-60, section 11.9; p. 14-33.
BWNC	Back-up Withholding Notice Count	
CAF	Centralized Authorization File-Powers of Atty. A computerized system of records which houses authorization information from both powers of attorney and tax information authorizations. The CAF system contains two types or records; taxpayer records and representative records.	IRS 6209, p. 14-33.
CAPS	Corporate Accounts Processing System	IRS 6209 Manual (1998 Edition), Section 1.1
CAR	Collection Activity Reports	IRS 6209 Manual (1998 Edition), Section 1.1
Case File	The examined return, related workpapers, correspondence, etc.	IRS 6209 Manual (1998 Edition), Section 1.2
CATS	Computer Assisted Training System	IRS 6209 Manual (1998 Edition), Section 1.1
CAWR	Combined Annual Wage Reporting	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-44

Term	Meaning	Reference
CC	Closing Code	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-44
CD	Correspondence Date	
CND	Filing CoNDition Code	LEM 3(27)(68)0-244
COPYS	Collection Potential Yield Score	IRS 6209 Manual (1998 Edition), section 14.24, p. 14-45
CORR IND	Correction Indicator (CAWR)	IRS 6209 Manual (1998 Edition), section 14.24, p. 14-45
CP	Computer Paragraph	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
CRD	Correspondence received date	
CRINV	Criminal Investigation Indicator: Recommended to CID if "Z" entered..	Not listed in IRS 6209 Manual (1998 Edition). Criminal Investigation: Recommended to CID. "Z" indicates that you have been recommended to CID for criminal investigation.
CSED	Collection Statute Expiration Date. The Collections Statute is found in 26 USC 6502(a) and it is ten years after the legally made assessment of the tax.	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45; 26 USC 6502(a);IRM Section 25.6
CVPN	Civil Penalty	IRS 6209 Manual (1998 Edition), Section 1.1
CY	Calendar Year	IRS 6209 Manual (1998 Edition), Section 1.1
Cycle	One week's processing at the Service Center and Martinsburg Computing Center. The cycle is expressed by a 6 digit code; the first four digits, the processing year and the second two digits, the processing week in that year.	IRS 6209 Manual (1998 Edition), Section 1.2
Cycle Posted Date	Found in the transactions within an IMF. Defined on p. 14-25 of the IRS 6209 Manual (1998 Edition). This is the processing week the return or transaction posted to the master file. A six digit number – the first four digits are the year, the second two are the week number.	IRS 6209 Manual (1998 Edition), p. 14-35
DC	Document Code. Items in parenthesis after form number is Tax Class. Occupies characters 4-5 of the DLN.	LEM III section 3(27)(68)0-42 to 43. For Tax Class see LEM 3(27)(68)0-32
DCC	Detroit Computing Center	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
DCF	Dishonored Check File. This file contains a record of the dishonored checks returned to the service center by banks. The record will remain on the file until research positively identifies the tax module which was credited when the check was originally received. Once identified, an entry is made to the file which will cause a debit transaction to be generated and sent to the master file. A notice will also be generated to notify the taxpayer.	IRS 6209 Manual (1998 Edition), Section 1.1
DCN	Document Control Number	IRS 6209 Manual (1998 Edition), Section 1.1
DIN	Document Identification Number	IRS 6209 Manual (1998 Edition), Section 1.1
DIRF	Delinquency Investigation Research File	IRS 6209 Manual (1998 Edition), Section 1.1
DLN	Document Locator Number	IRS 6209 Manual (1998 Edition), Sect. 4.1 and page 14-35
DMF	Debtor Master File. Reference IRM 21.4.6, Refund Offset IRC Sections 6402(c) and (d), require a taxpayer's overpayment to be applied to any outstanding non-tax child support or Federal agency debt prior to crediting an overpayment to a future tax or making a refund. The IRS has effected these offsets through the DMF Program since 1984. The Debt Collection Improvement Act of 1996 has authorized the Treasury's Financial Management Service (FMS) to combine the Tax Refund Offset Program with the Treasury Offset Program (TOP). Effective January 11, 1999, FMS will initiate refund offsets to outstanding child support or Federal agency debts. These offsets are referred to as TOP offsets.	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
DMFOL	Debtor Master File On Line	IRS 6209 Manual (1998 Edition), Section 1.1
DO	District Office	IRS 6209 Manual (1998 Edition), Section 1.1
DOB	Date of Birth	IRS 6209 Manual (1998 Edition), section 14.24, p. 14-45
DOC	Document	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
DOD	Date of Death	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45

Term	Meaning	Reference
DP	Data Processing	IRS 6209 Manual (1998 Edition), Section 1.1
DPC	Designated Payment Code. A payment designated by the taxpayer for a type of tax.	IRS 6209 Manual (1998 Edition), Section 1.2
DSI	Delinquency Status Indicator	IRS 6209 Manual (1998 Edition), section 14.24, p. 14-45
DTC	Dependency TIN Code	IRS 6209 Manual (1998 Edition), section 14.24, p. 14-45
DTR	Daily Transaction Register	IRS 6209 Manual (1998 Edition), Section 1.1
Dummy Module	A module created on IDRS in order to record case control information when the tax module is not present. It contains name control, TIN, MFT and tax period and will be replaced by the true tax module when the generated TC 902 finds a match on the Master File.	IRS 6209 Manual (1998 Edition), Section 1.2
EC	Employment Code	IRS 6209 Manual (1998 Edition), Section 1.1
EDP	Electronic Data Processing	IRS 6209 Manual (1998 Edition), Section 1.1
EFT	Electronic Funds Transfer number	IRS 6209 Manual (1998 Edition), page 4-10, section 4.5
EFTPS	Electronic Funds Transfer Program System	IRS 6209 Manual (1998 Edition), Section 1.1
EFTPS DLN	Electronic Federal Tax Payment System, Document Locator Number. Each payment transaction is assigned a 15-digit EFT number by the Financial Agent. The EFT number is used as the unique identifier to indicate that an electronic payment has been made.	IRS 6209, page 4-10, section 4.5
EGC	Employee Group Code	IRM 4.4.1 (09-01-2003), Exhibits 4.4.1-1 and 4.4.1-17
EIC	Earned Income Credit	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
EIF	Entity Index File	IRS 6209 Manual (1998 Edition), Section 1.1
EIN	Employer Identification Number	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
ELF	Electronic Filing System	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
EMFOL	Employee Plans Master File On Line	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
EMIS	Enforcement Management Information System	IRS 6209 Manual (1998 Edition), Section 14.24
EMP CD	Employment Code	IRS 6209 Manual (1998 Edition), Section 14.24
Employee Plans Master File	The Employee Plans Master File (EPMF) is a master file maintained at MCC. This file consists of various types of tax sheltered Pension/Profit Sharing Plan. The plans are plans that are adopted by (a) employers, (b) sponsors (e.g. labor unions) and (3) self-employed individuals. This file is maintained in Employer Identification Number (EIN) sequence. Note: This file should not be confused with the Individual Retirement Account File (IRAF). The IRAF is related to the IMF and is maintained in Social Security Number (SSN) sequence. The EPMF consists of three distinct sub-modules. These sub-modules are: (a) The Sponsor/Employer entity module. (b) The Plan Data module. (c) Returns module. When making entity changes to plan data module, they must be input with doc. code 64.	IRS 6209 Manual (1998 Edition), Section 1.2
ENT EXT CYC	Entity Extraction Cycle. Entity Extraction Cycle (IRM 6209 13). According to Master File processing, this is the cycle that the account was last extracted to the IDRS (Integrated Data Retrieval System) Taxpayer information file. If no record of the last extraction, this field is blank. If a value is "8542", this means that this account was extracted to the BMF TIF on some date prior to cycle 8503.	IRS 6209 section 13
EPMF	Employee Plans Master File	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
Enforcement Revenue Information System (ERIS)	ERIS is a new tracking system which will extract information for reports from existing systems. When fully implemented, it will track an account from the beginning of an examination through the collection activity.	IRS 6209 Manual (1998 Edition), Section 1.2
ENMOD	Entity Module	IRS 6209 Manual (1998 Edition), Section 14.24
ENT FREEZE CDS	Left or right hand freeze codes	IRS 6209 Manual (1998 Edition), Section 14.24

Term	Meaning	Reference
Entity Module	Is that portion of the master file record which identifies the taxpayer. It contains his/her name, address, Social Security or Employer Identification number, employment code if applicable, name control, location codes, filing requirement codes, tax period, and date of establishment. In the case of IMF it also includes filing status, spouse's name and social security number. This can also be a dummy module.	IRS 6209 Manual (1998 Edition), Section 1.2
Entry Code	A two character code assigned each day to authorized terminal operators and is required entry for all command codes.	IRS 6209 Manual (1998 Edition), Section 1.2
EO	Exempt Organization	IRS 6209 Manual (1998 Edition), Section 1.1
EOM	End of Month	IRS 6209 Manual (1998 Edition), Section 1.1
EOMF	Exempt Organizations Master File	IRS 6209 Manual (1998 Edition), Section 1.1
EP	Employee Plans	IRS 6209 Manual (1998 Edition), Section 1.1
EP/EO	Employee Plans/Exempt Organizations	
EPC	Exemption Processing Code	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24, p. 14-45
EPMF	Employee Plans Master File	
ERAS	EIN Research and Assignment System (IDRS)	IRS 6209 Manual (1998 Edition), Section 1.1
ERF	Employer Return File	IRS 6209 Manual (1998 Edition), Section 1.1
ERIS	Enforcement Revenue Information System	IRS 6209 Manual (1998 Edition), Section 1.1
ERISA	Employment Retirement Income Security Act	IRS 6209 Manual (1998 Edition), Section 1.1
ERR	Math Error Code	Not found in IRS 6209 Manual (1998 Edition).
ERS	Error Resolution System	IRS 6209 Manual (1998 Edition), Section 1.1
ES	Estimated Tax	IRS 6209 Manual (1998 Edition), Section 1.1
ES FORGIVENESS	Estimated Tax Forgiveness Percentage	
ES PEN	Estimated Penalty Indicator	
ES TAX PAYMENT	Estimated Tax Payment	
ESOP	Employee Stock Ownership Plan	IRS 6209 Manual (1998 Edition), Section 1.1
ESP	Estimated Tax Penalty	IRS 6209 Manual (1998 Edition), Section 14.24
EXEMPT	Number of Exemptions claimed on the return for that period	
F/C	Indicates Schedule F and/or C/	
F8615	Indicates child income is filed on return	
FARM	Farmer/Fisherman indicator	
FED EMPL	Federal Employee Indicator	
FICA	Federal Insurance Contribution Act	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
FICWG	Social Security Wages/Federal Insurance Contributions Wages	IRS 6209 Manual (1998 Edition), Section 14.24
FIN	Fiduciary Identification Number	IRS 6209 Manual (1998 Edition), Section 1.1
FLC	File Location Code. Service Center where latest return was filed.	IRS 6209 Manual (1998 Edition), p. 14-37
FMS	Financial Management Service	IRS 6209 Manual (1998 Edition), Section 1.1
FMV	Fair Market Value	IRS 6209 Manual (1998 Edition), Section 14.24
FOD	Foreign Operations District	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
FOF	Fact of Filing	IRS 6209 Manual (1998 Edition), Section 1.1
FOI	Freedom of Information	IRS 6209 Manual (1998 Edition), Section 1.1
FOREIGN	Foreign Source of income.. If set, value is "1"	
FRB	Federal Reserve Bank	IRS 6209 Manual (1998 Edition), Section 1.1
FRC	Federal Records Center	IRS 6209 Manual (1998 Edition), Section 1.1

Term	Meaning	Reference
Freeze Code	This could be on Master File or on AIMS (a) AIMS—The code indicating that certain types of updates and closing actions will be prevented until the restriction (freeze code) is removed. Refer to Section 12 (b) Master File—A freeze places a taxpayer's account in a condition which requires additional action before the account can be settled.	IRS 6209 Manual (1998 Edition), Section 1.2
FS	Filing Status	IRS 6209 Manual (1998 Edition), Sect.3.3 p. 14-37, page 3-3; LEM 3(27)(68)0-8
FSC	Filing Status (Code) (Form 1040 Series)	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
FTF	Failure to File Penalty	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
FTP	Failure to Pay Penalty	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
FUTA	Federal Unemployment Tax Act (FUTA)	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
FY	Fiscal Year	IRS 6209 Manual (1998 Edition), Section 1.1
FYE	Fiscal Year Ending	
FYM	Fiscal year and month	
FZ>	Freeze code. Master File Freeze Codes and IDRS Status 48 (IR Doc 6209)- Master file processing used alpha codes to identify specific conditions that are generated either systemically, during the processing operation, or manually, through input of a transaction code. These alpha codes are commonly referred to as "freeze" codes. This term is misleading since not all alpha codes indicate activity within a module or account is frozen. Various IDRS conditions also affect the status of a module. Assessment/abatement actions, refunds, offsets, status updates, issuance of TDA (taxpayer Delinquent Account) balance due notices or suspension of a CSED (collection statute expiration date) can be affected by these alpha codes or IDRS conditions. A freeze places a taxpayers account in a condition which requires additional MANUAL action before the account can be settled.	IRS 6209 Manual (1998 Edition), pp. 8-62 to 70; LEM 3(27)(68)0-50 to 52
GDN	Guardian	IRS 6209 Manual (1998 Edition), Section 14.24
HIGH INCOME	Used in the Estimated Tax processing at the master file	
HISTORICAL DO	Indicates the District Office in which the return was filed	IRS 6209 Manual (1998 Edition), p. 14-38
HUR	High Underreporter	IRS 6209 Manual (1998 Edition), Section 1.1
ICS	Inventory Control System	IRS 6209 Manual (1998 Edition), Section 1.1
ID	Identification	IRS 6209 Manual (1998 Edition), Section 1.1

Term	Meaning	Reference
IDRS	<p>Integrated Data Retrieval System . Reference IRMs 3(25)(77)0 and 3(25)(78)0</p> <p>The Integrated Data Retrieval System (IDRS) is a system which enables employees in the Service Centers and the District Offices to have instantaneous visual access to certain taxpayer accounts.</p> <p>Some capabilities of the system include:</p> <ol style="list-style-type: none"> (1) Researching account information and requesting returns. (2) Entering transactions such as adjustments, entity changes, etc. (3) Entering collection information for storage and processing in the system. (4) Automatically generating notices, collection documents and other outputs. <p>Several different files compose the IDRS data base. Some of them are:</p> <ol style="list-style-type: none"> (1) AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)—This file is a computer system designed to give Examination Division information about the returns open to Examination. (2) ADOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN) - This file contains W-7A application information regarding pending adoptions. A temporary number is assigned to the child so that adoptive parents can claim dependency exemption and child care credit. All update processing will take place at the Philadelphia Service Center. Command Code ATINQ is available for universal access inquiries at all service centers. (IRM 3(25)(77)(79)) (3) CENTRALIZED AUTHORIZATION FILE (CAF) RESEARCH—The Centralized Authorization File contains information regarding the type of authorization that taxpayers have given representatives for various modules within their accounts. This information is used to direct refunds and/or copies of notices and correspondence to representatives when this has been authorized. It can also be used to determine whether an individual claiming to be a representative (Rep) of a taxpayer is, in fact, authorized to represent or act in the taxpayer's behalf, or to receive the information requested. The command codes available for research are: (a) CC CFINQ IRM 3(25)(77)(33), and (b) CC RPINQ IRM 3(25)(77)(33). Note: Each Service Center has a separate CAF, built from records input at that Service Center. (4) DISHONORED CHECK FILE (DCF)—This file contains a record of the dishonored checks returned to the service center by banks. The record will remain on the file until research positively identifies the tax module which was credited when the check was originally received. Once identified, an entry is made to the file which will cause a debit transaction to be generated and sent to the master file. A notice will also be generated to notify the taxpayer. (5) EXCESS COLLECTION FILE (XSF)—This file contains two accounts, non-revenue receipt credits in Account 6800 (Excess Collections) and Account 9999 (Revenue Clearance Accountability). Each record within the file contains the control number, amount, source of the credit, IRS received date, status code, other available payment and follow up information. This file may be accessed with CC XSINQ. (IRM 3(25)(77)(49). (6) KEY INDEX FILE (KIF)—The KIF provides a way to access a Taxpayer Identification Number (TIN) with selected taxpayer's name and address. The KIF is actually two files, the SKIF (SSN Key Index File) and the EKIF (EIN Key Index File). The SKIF is accessed by CC SSNAD. The EKIF is accessed by CC EINAD. (7) NATIONAL ACCOUNT PROFILE (NAP)—The National Account Profile is maintained at the Martinsburg Computing Center. The Service Centers and Districts have direct access to the NAP using CC INOLE. 	IRS 6209 Manual (1998 Edition), Sections 1.1, 13.1

Term	Meaning	Reference
	<p>(8) REPORTING AGENTS FILE (RAF) RESEARCH—The Reporting Agents File contains information regarding the type of authorization that taxpayers have given to their reporting agent for the employment tax/payment modules and/or the FTD payment modules in their account. This authorization allows the reporting agent to file the taxpayer's Form 940 or Form 941 on magnetic tape or make magnetic tape or electronically or make magnetic tape or electronic submission of federal tax deposits. The information from the authorization is used to direct copies of notices and correspondence to reporting agents if authorized. It can also be used to determine whether an individual claiming to be a reporting agent for a taxpayer is, in fact, authorized to receive the information requested. CC</p> <p>RFINQ is the only command code needed to research the RAF IRM 3(25)(77)(16).2).</p> <p>(9) TAXPAYER INFORMATION FILE (TIF)—The TIF provides tax account information for taxpayers selected for IDRS. The TIF is divided into three sub-groups as follows:</p> <p>(a) ITIF—Individual Master File</p> <p>(b) BTIF—Business Master File</p> <p>(c) ZTIF—Individual Retirement Account, Employer Pension Plan, and Non-Master File.</p> <p>(10) UNIDENTIFIED REMITTANCE FILE (URF)—This file contains an information record of each remittance which is received but cannot be positively identified. This file aids in resolving payment tracers.</p> <p>(11) This file allows the Service to issue a unique tax identification number to certain individuals for whom a social security number is not available. the system replaces the current system of assigning a temporary Internal Revenue Service Number (IRSN) by the IRS. The nonresident alien withholding issues will be eliminated by the ITIN system.</p>	
IMF	Individual Master File	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
IMFOL	Individual Master File On-Line	IRS 6209 Manual (1998 Edition), Section 14.24
INT	Interest	IRS 6209 Manual (1998 Edition), Section 14.24
INT TOLERANCE	Interest Tolerance Code	
IRA	IRA Filing History Codes	LEM 3(27)(68)0
IRM	Internal Revenue Manual	IRS 6209 Manual (1998 Edition), Section 1.1
IRMF	Information Returns Master File	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
IRP	Information Returns Processing	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
IRPOL	Information Returns Program On-Line	IRS 6209 Manual (1998 Edition), Section 14.24
IRS EMPL	IRS Employee Indicator	
JULIAN DATE	Julian Date. IDRS uses the Julian date +400 to number transactions.	IRM 3.5.61.1.3.
LEM	Law Enforcement Manual	IRS 6209 Manual (1998 Edition), Section 1.1
LIEN	Blank means no lien data.	IRS 6209 Manual (1998 Edition) page 13-61, section 13.14
LOC	Location. First two digits is the district office code. Last two digits are the area office code.	LEM 3(27)(68)0-17 to28
LRA	Last Return Amount	IRS 6209 Manual (1998 Edition), Section 1.1
LSTRET	Year last return filed	
LTEX	Lifetime tax exclusion indicator	
Master File Tax Code (MFT)	The MFT reduces the numerous types of tax to a two digit code.	IRS 6209 Manual (1998 Edition), Section 1.2
MATH INCREASE	Math increase caused by Math error	
MCC	Martinsburg Computing Center	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
MDP	Minimum Delinquency Penalty	
ME	Math error code	
MED	Medicare	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
MF	Master File	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
MF MOD BAL	Shows account balance for tax year	
MF P	Indicates non-penalty Form 2210 with the return	

Term	Meaning	Reference
MF STAT	Master File Status code. "Type" field below indicates whether this relates to IMF (I), BMF (B), Employer (E).	IRS 6209 Manual (1998 Edition), p. 8-57 to 8-61
MFR (IMF)	Mailing Filing Requirement Codes. MFR (Mailing and Filing Requirement) Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer.	IRS 6209 Manual (1998 Edition), section 8.5, page 8-77 and LEM 3(27)(68)0-8 & 9
MFT	Master File Tax Account Codes (MFT Codes). Master File Tax Account Codes (MFT Codes) are required in each transaction to identify the specific module to which a transaction is to be posted. They are listed below with their corresponding tax class and document code. Notes column below shows the form(s) this MFT code corresponds to. Type column indicates the Tax Class.	IRS 6209 Manual (1998 Edition), section 4.6, p. 4-11; LEM 3(27)(68)0-47 to 49.
MIN SE	Minister Self-Employment Tax Exempt Code	IRS 6209 Manual (1998 Edition), section 13, page 13-30 for codes
MOD EXT CYC	Module Extraction Cycle	
NAI	The NAI is an index of tax module and entity information that can be found on the IDRS nationwide. When the inquiry command code (mentioned above) fails to find the requested information on the local TIF it will then "default" to access the NAI. If the requested information cannot be found on the NAI, the CFOL files will be accessed to find the requested information. If a tax module or entity module exists on the NAI, the requesting input screen will be displayed as the new input display screen with the addition of the remote service center abbreviations and location codes on lines 22 and 23. If a tax module or entity is not on the NAI but can be found on CFOL and is online, then a MFREQ input screen will be displayed. MFREQ will immediately bring the entity/tax module on line to the originating service center. If a tax module or entity information is on the masterfile, but is not on line for BMF, then a BMFOLM screen with the message NO DATA FOUND AT LOCAL SITE - NAI - INPUT REQUEST FOR CFOL DATA on line 23 will be displayed to request that the data be placed on line the next day. The following collection update command codes can also be used at remote sites: LEVYD, LEVYE, LEVYR, LEVYS, TDIAD, TSIGN, TELEA, TELEC, TELED and TELER.	IRS 6209 Manual (1998 Edition), page 13-17
NIF	Not In File	IRS 6209 Manual (1998 Edition), Section 1.1
NMF	Non Master File	IRS 6209 Manual (1998 Edition), Section 1.1
NRA	Non Resident Alien	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
NRGY	Residential Energy Credit	
OASI	Old Age Survivors Insurance	IRS 6209 Manual (1998 Edition), Section 1.1
Organization Code	Organization Code. Three digit code that is found in digits 3 through 5 of the ten digit Employee Assignment Number	IRS 6209 Manual (1998 Edition), section 17, page 85
PBC	Primary Business Code	IRM 4.4.1 (09-01-2003), Exhibit 4.4.1-1;IRM 4.29.2.3.2 (01-01-2003)
PDT	Potentially Dangerous Taxpayer	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
PENALTY SUPP	Penalty Suppress Indicator-A late or delinquent return indicator	
PMEI	Primary Medicare Income	
PMF	Payer Master File. Indicator for the Payer Master File - Entities that file information returns - 1099,1096, etc.	
PMTI	Primary Medicare Tip Income	
POA	Power of Attorney	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
POD	Post of Duty	IRS 6209 Manual (1998 Edition), Section 1.1
PRO	Problem Resolution Officer	IRS 6209 Manual (1998 Edition), Section 1.1
PR YR BASE	Prior year tax base	
Prior Name Control	Previous name of a taxpayer who just changed their name or got married.	
PUTI	Primary Unreported Tip Income	

Term	Meaning	Reference
PY	Processing Year	IRS 6209 Manual (1998 Edition), Section 1.1
PYNC	Prior Year Notice Code	IRS 6209 Manual (1998 Edition), Section 1.1
QRDT	Questionable Refund Detection Team	IRS 6209 Manual (1998 Edition), Section 1.1
QRP	Questionable Refund Program	IRS 6209 Manual (1998 Edition), Section 1.1
RA	Revenue Agent	IRS 6209 Manual (1998 Edition), Section 1.1
RACS	Revenue Accounting Control System	IRS 6209 Manual (1998 Edition), Section 1.1
RAF	Reporting Agent's File. The Reporting Agents File contains information regarding the type of authorization that taxpayers have given to their reporting agent for the employment tax/payment modules and/or the FTD payment modules in their account. This authorization allows the reporting agent to file the taxpayer's Form 940 or Form 941 on magnetic tape or make magnetic tape or electronically or make magnetic tape or electronic submission of federal tax deposits. The information from the authorization is used to direct copies of notices and correspondence to reporting agents if authorized. It can also be used to determine whether an individual claiming to be a reporting agent for a taxpayer is, in fact, authorized to receive the information requested. CC RFINQ is the only command code needed to research the RAF IRM 3(25)(77)(16).2).	IRS 6209 Manual (1998 Edition), Section 1.1
RC	Reason Code	IRS 6209 Manual (1998 Edition), Section 1.1
RCC (BMF)	Return Condition Code	IRS 6209 Manual (1998 Edition) sections 1.1 and 1.4; IRM 3(27)(68), page 3-5
RCC (EPMF)	Return Condition Code	IRS 6209 Manual (1998 Edition) sections 1.6; page 3-12
RCC (IMF)	Return Condition Code	IRS 6209 Manual (1998 Edition) section 1.5, p. 1-7; IRM 3(27)(68)7.2, page 3-11
RDD	Return Due Date	IRS 6209 Manual (1998 Edition), Section 1.1
RE	Reimbursed Expense	IRS 6209 Manual (1998 Edition), Section 14.24
REASON CD	Used on the Taxpayer Information File (TIF) only	IRS 6209 Manual (1998 Edition) pages 8-138 thru 8-141; Section 8.15; IRM 21.4.6
REF	Refund Information File	IRS 6209 Manual (1998 Edition), Section 1.1
RET RCVD DT	Return Received Date	
Retention Register	Contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are: (1) the assessed module balance is zero and the last transaction (including the return) has been posted 51 or more months; (2) the assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months.	IRS 6209 Manual (1998 Edition), Section 1.2
RO	Revenue Officer	IRS 6209 Manual (1998 Edition), Section 1.1
ROFTL	Record of Federal Tax Liability	IRS 6209 Manual (1998 Edition), Section 14.24
RPC	Return Processing Code	IRS 6209 Manual (1998 Edition), Section 1.1
RPS	Remittance Processing Systems. A Remittance Processing System (RPS) has been implemented in all Service Centers for processing remittances with returns, subsequent payments, estimated payments, and extensions. The remittances processed are limited to IMF, BMF and IRAF. Remittances excluded from RPS are ALL split and multiples for all master files and NMF, Unidentified Remittance File, foreign, case and non-revenue receipts. A Remittance Processing Device (RPD) prints in MICR numerals, the transaction amount entered by the RPD operator on the face of the remittance, stamps the U.S. Treasury endorsement on the reverse of the remittance, and prints an "Audit trail" close to the bottom edge on the reverse of the remittance. The audit trail includes the full DLN, current date, tax period, and transaction code.	IRS 6209 Manual (1998 Edition), Section 1.1; 4.10
RPTR	Taxpayer Repeater Indicator.	

Term	Meaning	Reference
RSED	Refund Statute Expiration Date The statute of limitations for refunds is defined in 26 USC 6511(a) and it is three years from the time the return was filed or 2 years from the time the tax was paid, whichever of such periods expires the later, or if no return was filed by the taxpayer, within 2 years from the time the tax was paid. Claim for credit or refund of an overpayment of any tax imposed by this title which is required to be paid by means of a stamp shall be filed by the taxpayer within 3 years from the time the tax was paid.	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24; 26 USC 6511(a);IRM Section 25.6
RTFTP	Return for Taxpayer	IRS 6209 Manual (1998 Edition), Section 14.24
SBC	Secondary Business Code	IRM 4.4.1 (09-01-2003), Exhibit 4.4.1-1, Exhibit 3.13.62-10
SC	IRS Service Center	IRS 6209 Manual (1998 Edition), section 14.23, p. 14-42
SCRIPS	Service Center Recognition/Image Processing System	IRS 6209 Manual (1998 Edition), Section 1.1
SCS	Scrambled SSN indicator	IRS 6209 Manual (1998 Edition), page 14-42
SCUP	Service Center Unpostable	IRS 6209 Manual (1998 Edition), Section 1.1
SD	Source Document	IRS 6209 Manual (1998 Edition), Section 1.1
SDF	Source Document Folders (IDRS)	
SET	Self Employment Tax	IRM 4.4.1, Exhibit 4.4.1-1 (09-01-2003)
SFR	Substitute for Return was posted	
SHELT	Tax Shelter Indicator	
SHORT YR CD	Short year code	
SMEI	Secondary Medicare Income	
SMTI	Secondary Medicare Tip Income	
SOI	Statistics of Income	IRS 6209 Manual (1998 Edition), Section 1.1
SOR	System of Records	See section 3.4 of this manual.
SRC	Secured Return Code	
SPSSN	Spouse's SSN	IRS 6209 Manual (1998 Edition), Section 14.24
SS/SOC SEC	Social Security	IRS 6209 Manual (1998 Edition), Section 14.24
SSA	Social Security Administration	IRS 6209 Manual (1998 Edition), Section 1.1
SSN	Social Security Number	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
SSSN	Secondary Social Security Number/Spouse's SSN	IRS 6209 Manual (1998 Edition), Section 1.1
SST	Social Security Tax	IRS 6209 Manual (1998 Edition), Section 1.1
STEX	Statute Expired	IRS 6209 Manual (1998 Edition), Section 1.1
SUTI	Secondary Unreported Tip Income	
TAX PER T/P	Tax per Taxpayer	
TAXABLE INC	Taxable Income shown on return	
TaxClass	Tax Class. Digit 3 of DLN. The classification that a particular tax falls in to. Below are the classes: Class # Subtitle Meaning 0 Employee Plans Master File (EPMF) 1 C Withholding and Social Security (FICA) 2 A Individual Income Tax, Fiduciary Income Tax, Partnership Return 3 Corporate Income Tax 4 D, E Excise Tax 5 B Information Return Processing (IRP), Estate Gift Tax 6 Non-Master File (NMF) (Not a true tax class) 7 CT-1=Annual Railroad Retirement Tax 8 Federal Unemployment Tax Act (FUTA) 0 Mixed-Segregation by tax class not required. For BMF returns usually.	IRS 6209 Manual (1998 Edition), Section 4.1, page 4-2
Tax Module	Part of a taxpayer's account which reflects tax data for one tax class (MFT) and one tax period. For example: (1) Taxpayer has filed 3 Forms 1120, 12 Forms 941 and 3 Forms 940 within a three year period. He has only one account on the Master File but 18 tax modules. (2) Taxpayer filed 3 Forms 1040. There is only one account but 3 tax modules.	IRS 6209 Manual (1998 Edition), Section 1.2

Term	Meaning	Reference
TC	Transaction Code	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
TC	Transaction Code	IRS 6209 Manual (1998 Edition), Section 8
TDA	Taxpayer Delinquent Account	IRS 6209 Manual (1998 Edition), Section 1.1
TDA COPYS	TaxPayer Delinquency Account, Collection Potential Yield Score	
TDI	Taxpayer Delinquency Investigation	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
TDI COPYS	TaxPayer Delinquency Investigation, Collection Potential Yield Score	6209, page 13-34 for TDI codes
TDI MOD STATUS CD	Part of TXMOD screen	IRS 6209 Manual (1998 Edition), page 13-61, section 13.14
TFRP	Trust Fund Recovery Penalty	IRS 6209 (2003), Sect. 1.1, p. 1-1; IRM 5.7.3.1 (12-01-2003)
TIF	Taxpayer Information File The TIF provides tax account information for taxpayers selected for IDRS. The TIF is divided into three sub-groups as follows: (a) ITIF—Individual Master File (b) BTIF—Business Master File (c) ZTIF—Individual Retirement Account, Employer Pension Plan, and Non-Master File.	IRS 6209 Manual (1998 Edition), Section 1.1
TIN	Taxpayer Identification Number	IRS 6209 Manual (1998 Edition), Section 1.1
TOP	Treasury Offset Program	IRS 6209 Manual (1998 Edition), Section 1.1
TOTAL INC TX	Tax shown on return	
TOTAL WAGES	Total Wages from tax return	
TP	Taxpayer	IRS 6209 Manual (1998 Edition), Section 1.1
TPI	Total Positive Income	IRS 6209 Manual (1998 Edition), Section 1.1
TPNC	Taxpayer Notice Code	IRS 6209 Manual (1998 Edition), Section 1.1
TPS	Taxpayer Service	IRS 6209 Manual (1998 Edition), Section 1.1
TR	Transaction	IRS 6209 Manual (1998 Edition), Section 1.1
TRA	Tax Reform Act	IRS 6209 Manual (1998 Edition), Section 1.1
Transaction Code	A three digit code used to identify actions being taken to a taxpayer's account. See Section 8.	IRS 6209 Manual (1998 Edition), Section 1.2
Transaction Date	Transaction Date. Second field in each transaction contained in an IMF. This value is entered by the IDRS computer operator. Conversion, the CyclePostDate is created automatically by the computer and may not be changed. Based on LEM 3(27)(68)0-95, a Math Error code 17 indicates an invalid Transaction date.	LEM 3(27)(68)0-95
TRDB	Tax Return Data Base The Tax return Data Base (TRDB) is a relational data base that stores the following tax return information submitted by the taxpayer: • Original tax return information submitted by the individual filer through the Electronic Filing System (ELF), which includes ELF, ETD, Telefile, Digest and Online, i.e., 1040s, 1040EZs and 1040As and their associated forms and schedules, for tax year 1998. • Original tax return information submitted by the business filer through EMS, ELF, Telefile and Magnetic Tape Processing (MGT), i.e., 941 and the associated schedule, SCH-B for tax year 1998. • Original tax return information submitted by the business filer through the Electronic Filing System (EFS), i.e., 1041 and the associated forms and schedules for tax year 1998. • Corrections made to the tax return data in the Error Resolution System (ERS), Generalized Unpostable Framework (GUF) as it is processed through the submission pipeline • Status (e.g., suspended, corrected, posted), Processing Codes (e.g., code and edit, condition, notice, audit, resequence, unpostable) and history information as it is processed through the submission pipeline CC Tax Return Data Base View (TRDBV) is a command code used by the IDRS users to gain read only access to the tax return data detailed above.	IRS 6209 Manual (1998 Edition), Section 14.22
TSIGN	TDA/TDI Assignment	IRS 6209 Manual (1998 Edition), Section 14.24

Term	Meaning	Reference
TSIGN Code	TDA/TDI Assignment Codes. This eight digit code identifies the district, area office, branch, group and employee or special action code to which TDAs and TDIs are assigned. The assignment code appears on the DIAL and DAIP, TDA and TDI, IDRS SUMRY and TXMOD and on other special listings on which the TDA/TDI assignment controls the inventory item.	IRS 6209 Manual (1998 Edition), section 11.4, p. 11-10
TXI	Taxable Income	IRS 6209 Manual (1998 Edition), Section 1.1
TXPD	Tax period	IRS 6209 Manual (1998 Edition), Section 14.24
TY	Tax Year	IRS 6209 Manual (1998 Edition), Section 1.1; 14.24
UNAPPLD CR ELECT	Unapplied Credit Election	
VAL	Scrambled SSN Indicator	LEM 3(27)(68)0-7
W	Waiver	IRS 6209 Manual (1998 Edition), Section 14.24
WIR	Wage Information Retrieval System	IRS 6209 Manual (1998 Edition), Section 1.1
WT	Withholding Tax	IRS 6209 Manual (1998 Edition), Section 1.1
XRF	Cross reference TIN on the account if there is one	
XSF	Excess Collection File	IRS 6209 Manual (1998 Edition), Section 1.1
YR REMOVED	Only displays for accounts DROPPED/DELETED	

11 FORMS

This section includes a few of the more common Privacy Act and Freedom of Information Act forms. We have not included an FOIA request in this chapter because the MF Decoder program generates these automatically for a variety of situations.

11.1 Freedom of Information Act Appeal

Administrative appeal is provided by statute and must, except in very particular instances, be used prior to filing an FOIA lawsuit, except when the records were denied. Instructions:

1. Check the appropriate lines on the appeal letter, which corresponds to your problem.
2. Enclose a copy of the request.
3. Enclose a copy of the denial letter, if there is one.
4. Enclose a copy of the letter from the agency, if you received a partial response. It is not necessary to enclose a copy of all documents received.
5. A notarized signature is not necessary since you have enclosed a copy of the original request, which was notarized, if the request concerned personal information.
6. Mail the appeal and start the thirty-day clock.
7. There is no administrative appeal for Privacy Act Requests.

<<YOUR NAME>>

<<ADDRESS>>

<<CITY>>, <<STATE>> <<ZIP>>

Freedom of Information Appeal
Internal Revenue Service
Commissioner of Internal Revenue
Ben Franklin Station
Post Office Box 929
Washington, DC 20244

Dear Appeals Officer:

I hereby appeal the Internal Revenue Service's denial of my request for release of the documents requested by letter dated:

_____ A copy of the original request is enclosed.

_____ A copy of the denial is enclosed.

_____ The agency failed to respond in full or in part.

Comments:

Dated: _____

Respectfully,

<<Your Name>>, Requester

1
2
3

11.2 Privacy Act Amendment Request

<<YOUR NAME>>
<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>

District Director
Internal Revenue Service
<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>

Dear Sir:

1. This is a request under the Privacy Act, 5 U.S.C. 552a. This is my formal request for you to amend and/or expunge the record described below.
2. The record is located in your jurisdiction, and is maintained in a system of records known as <<name of system of records>>.
3. The record is identified as:
4. The record is not _____ as required by 5 U.S.C. 552(d)(2)(B)(i).
5. Please _____ the following:

Dated: _____

Respectfully,

<<Your Name>>, Requester

I understand the penalties provided in 5 U.S.C. 552a(i)(3) for requesting and obtaining access to records under false pretenses.

Your Name, Requester

(NOTARY)

12 SAMPLE MF REPORT FORMATS

This chapter provides sample MF reports for use by the user in determining WHICH type of report they are importing from the MF Report Import screen.

1. For details on the MF Report Import screen, see section 3.6.15 earlier.
2. For the procedure to import MF reports described in this chapter, see section 3.14 and following earlier.

The first two pages from each type of report are included in their respective own section. As of the writing of this manual, MF Decoder imports two different report formats from the MF Report Import screen, and therefore we provide two different report formats. Sensitive personal information has been redacted from these reports to protect the privacy of the party described.

These reports are also provided as a reference point should you have problems importing this report type. You can compare your report with this one and look for missing or new fields that might have been the cause of any errors you might observe during the MF report import process. Procedures for dealing with such errors are contained in section 3.14.5 earlier.

12.1 IMF Specific Report

The IMF Specific report can be obtained from the IRS using FOIA #1 from following form:

<p><i>IMF Decoding Freedom of Information Act Requests</i>, Form #03.015 http://sedm.org/Forms/FormIndex.htm</p>
--

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO [REDACTED]

ACCOUNT NO [REDACTED] 01-29-2009
NAME CONT- [REDACTED] CYCLE-200853*****
FOR-7928377899 BY-7928377899 ON-01292009 TYP-S-30-199912
TIME-07:56 SRC-I PROCESSED ON-029
REQUESTED TAX MODULE FOUND ON MF

1997 1 [REDACTED]

BODC-SB BODCLC-V

198437 [REDACTED]

ULC-71 A0-25 CLC- SBA0-
YEAR REMOVED- ENT EXT CYC-200851PRIOR NAME CONTROL- FZ> -
MFR-01 VAL-1 IRA- CAF-
FYM-12 SCS- CRINV- 130- CAU
RPTR-2 PMF- SHELT- BNKRPT- BLLC-
ACCRETION- FMS-1 PDC-00 MIN SE-
JUST- IRS EMPL- FED EMPL- LII-0

PTNL [REDACTED]

LSTRET-1999 ME- CND-E FLC-00 200022

* TAX PERIOD 30 199912 *

FS-1 TFRP- CRINV- LIEN-

TDA COPYS-

INT TOLERANCE- MATH INCREASE-

MF MOD BAL-

ACRUED INTEREST-

ACRUED PENALTY-

FMS- IA CD-0

REASON CD-

MOD EXT CYC-

49221-[REDACTED]10-0

CAF- FZ> -

TDI COPYS-

HISTORICAL DO-71 BWNC- BWI-

0.00

0.00 06232008

0.00 06232008

CSED-06122010

RSED-08152003

ARDI-0

ASED-05122003

150 06122000

0.00

200022

RET RCVD DT-05122000

49221-1 [REDACTED]10-0 D CD-

SRC-

PREPARE IND-0 PREPARE TIN-

TAX PER T/P-

0.00

F/C-1 AGI-

5,124.00

FOREIGN-

FARM-

MF P-

TYPE COOP-+ LAST YR 1120C-0

XRF-

AEIC-

0.00

NAI-021110 EXMPT-01 NRGY-

0.00

LTEX-

TAXABLE INC-

0.00

PENALTY SUPP-

SET-

0.00

TOTAL WAGES-

0.00

MDP-

TOTAL INC TX-

0.00

EST TAX BASE-

0.00

PR YR BASE-

0.00

SHORT YR CD-

ES FORGIVENESS %- 0

USVI-0

*****CONTINUED ON NEXT PAGE*****

000027

PAGE NO-0002 TAX PERIOD 30 199912*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO

ACCOUNT NO

01-29-2009

NAME CONT- BRAN

CYCLE-200853

1ST SE- 0.00 2ND SE- 0.00

ACCT TYPE-

EFT-0

F8615- UNAPPLD CR ELECT-

ES TAX PAYMENT- 0.00

DIR DEP REJ RSN CD-00

PUTI- 0 SUTI- 0

PMEI- 0 SMEI- 0

PMTI- 0 SMTI- 0

460 04152000-----

20002008 49217- 43-0
EXT DATE-08152000 709-IND-0

370 08172007 0.00

20073408 08252- 000-7
PRC-

MF STAT-04 05292000 EXT DT-08152000
MF STAT-12 06122000 0.00

200020
200022

12.2 IRPTRN Report

The IMF Specific report can be obtained from the IRS using FOIA #3 from following form:

<p><i>IMF Decoding Freedom of Information Act Requests</i>, Form #03.015 http://sedm.org/Forms/FormIndex.htm</p>
--

IRPTRN [REDACTED] 1999000000

*(TY1999)

PAGE 0064 OF 0064

DOCUMENT TYPE: 1099-PATR

PAYEE ENTITY DATA:

FRANK [REDACTED]

FORT SMITH

STATE: AR ZIP: [REDACTED]

NO SECOND NOTICE

ACCOUNT NUMBER: [REDACTED]

PAYER ENTITY DATA:

FARMERS COOPERATIVE

VAN BUREN AR72957

FED TAX WH.....\$0

PATRONAGE.....\$24+

TAXPAYER COPY

IRPTRN [REDACTED] 1999000000

*(TY1999)

PAGE 0001 OF 0064

DOCUMENT TYPE: 1099-B

PAYEE ENTITY DATA:

FRANK [REDACTED]

FORT SMITH

STATE: AR ZIP: [REDACTED]

SALES DATE: 07-01-1999

GROSS INCLUDES COMMISSIONS: NO

GROSS EXCLUDES COMMISSIONS: YES

CUSIP NUMBER: [REDACTED]

NO SECOND NOTICE

ACCOUNT NUMBER: [REDACTED]

PAYER ENTITY DATA:

U.S. CLEARING

NEW YORK NY100041798

ITEM DESCRIPTION: MPTV INC

FED TAX WH.....\$0

STOCK&BOND.....\$97+

TAXPAYER COPY

IRPTRN [REDACTED] 1999000000

*(TY1999)

PAGE 0002 OF 0064

DOCUMENT TYPE: 1099-B

PAYEE ENTITY DATA: [REDACTED]

FRANK [REDACTED]

FORT SMITH

STATE: AR ZIP: [REDACTED]

SALES DATE: 04-12-1999

GROSS INCLUDES COMMISSIONS: NO

GROSS EXCLUDES COMMISSIONS: YES

CUSIP NUMBER: [REDACTED]

NO SECOND NOTICE

ACCOUNT NUMBER: [REDACTED]

PAYER ENTITY DATA: [REDACTED]

U.S. CLEARING

NEW YORK NY [REDACTED]

ITEM DESCRIPTION: MPTV INC

FED TAX WH.....\$0

STOCK&BOND.....\$132+

TAXPAYER COPY

IRPTRN [REDACTED] 1999000000

*(TY1999)

PAGE 0003 OF 0064

DOCUMENT TYPE: 1099-B

PAYEE ENTITY DATA: [REDACTED]

FRANK [REDACTED]

FORT SMITH

STATE: AR ZIP: [REDACTED]

SALES DATE: 07-01-1999

GROSS INCLUDES COMMISSIONS: NO

GROSS EXCLUDES COMMISSIONS: YES

CUSIP NUMBER: [REDACTED]

NO SECOND NOTICE

ACCOUNT NUMBER: [REDACTED]

PAYER ENTITY DATA: [REDACTED]

U.S. CLEARING

NEW YORK NY [REDACTED]

ITEM DESCRIPTION: IPVC.COM INC

FED TAX WH.....\$0

STOCK&BOND.....\$479+

TAXPAYER COPY
